

AGENDA
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING NOTICE AND AGENDA

Meeting Date and Time: Thursday, July 14, 2022 10:00 AM –12:00 PM

Meeting Location: Legislative Office Building
Hearing Room 1D
300 Capitol Ave
Hartford, CT

Call-In Instructions: Telephone: 1 860-840-2075
Meeting ID: 587 326 891

Agenda

- I. Call to Order & Opening Remarks by Secretary Jeff Beckham and Treasurer Shawn Wooden

- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public attending the telephonic meeting will be provided an opportunity to speak. Before making their comments, members of the public wishing to speak must be recognized by the Chair. Speakers may be asked to limit their comments due to time constraints of this meeting.*

- III. Approval of Minutes:
 - a. June 15, 2022 Regular Meeting

- IV. City of Hartford
 - a. Subcommittee update
 - b. Review, Discussion and Possible Action: Labor Contract
 - i. Hartford Federation of School Secretaries
 - c. Review and discussion: Monthly Financial Report: May 2022

- V. Town of Sprague
 - a. Review and Discussion: Monthly Financial Report: May 2022

- VI. City of West Haven
 - a. Subcommittee Update
 - b. Tier IV Action Plan

- i. Review and Discussion: Action Plan Timeline
 - ii. Review, Discussion and Possible Action: Draft Scope of Services for Financial Organizational Assessment
 - iii. Review, Discussion and Possible Action: Tier IV Implementation Spending Plan
 - iv. Review and Discussion: MARB Policies and Procedures
 - c. Review and discussion: Monthly Financial Report: Preliminary June 30, 2022
 - d. Review and Discussion: Non-Labor Contracts:
 - i. PKF O'Connor Davies: FY 2021 and FY 2022 Audits

VII. Other Business

VIII. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING MINUTES

Meeting Date and Time: Wednesday, June 15, 2022 10:00 AM –12:00 PM

Meeting Location: Legislative Office Building
Hearing Room 1D
300 Capitol Ave
Hartford, CT

Members in Attendance: OPM Secretary Beckham, Christine Shaw (State Treasurer designee), David Biller, Matthew Brokman, Patrick Egan, Stephen Falcigno, Thomas Hamilton, Mark Waxenberg, Robert White

West Haven Tier IV Members in Attendance: Mayor Rossi, Colleen O’Connor

Municipal Officials in Attendance: Scott Jackson, David Taylor (consultant to West Haven), Chris Hodgson (labor attorney)

OPM Staff in Attendance: Kimberly Kennison, Julian Freund

I. Call to Order & Opening Remarks by Secretary Jeff Beckham and Treasurer Shawn Wooden
The meeting was called to order at 10:03 AM.

II. Public Comment Period
Mayor Rossi read a statement supporting the proposed West Haven Police union contract.
A written statement from West Haven Council Member Gary Donovan in support of the West Haven Police union contract was read into the record.

Darryl Cummings, former resident of West Haven and West Haven bondholder, spoke objecting to the City’s planned use of ARPA funding for the cost of the raises in the proposed Police union contract. He also spoke about the City Council’s planned investigation regarding the use of CRF funds. He objected to the City Council liaisons to the investigation being required to route questions about the investigation through Corporation Counsel.

III. Approval of Minutes:
a. May 17, 2022 Regular Meeting
Mr. Brokman made a motion to approve the minutes, with a second by Mr. Egan. The minutes were approved.

IV. City of West Haven

a. Subcommittee update

A written update was provided with the meeting materials. Mr. Freund provided a brief overview of the update.

b. Review, Discussion and Possible Action: FY 2023 Budget

The MARB disapproved the City budget at the May meeting. The West Haven City Council adopted a Resubmitted Budget on Monday evening. The Resubmitted Budget has been provided to members along with several related exhibits and documents.

Mr. Jackson described the major revisions that were incorporated into the Resubmitted Budget. A contingency for the potential for disallowed CRF expenditures. Adjustments were made to increase the contribution to Fund Balance to reach 5.3%. If all of the contingencies that have been built into the budget are not required, the projected ending fund balance for FY 2023 is \$9.29 million which is in line with the previous 5-Year Plan. Mr. Freund noted that the fund balance projection is predicated on achieving a surplus in the current year of about \$1 million.

Mr. White asked that this item be held until after the board discussed the Police union contract. Without objection, the Secretary opened discussion on agenda item 4.c.

c. Review, Discussion and Possible Action: Labor Contract

i. West Haven Police Local #895

At the May meeting of the MARB, the board extended its review of this contract to this meeting. The Subcommittee revisited the contract last week with additional information from the City's actuarial firm. In the 5-Year Plan, the cost of the increased Police salaries is shown in FY 2025 after the City funds the first two years of the increase using ARPA funds. The actuarial analysis indicates the first impact on the ADEC occurs in FY 2024. At its meeting, the Subcommittee opted to not make a recommendation regarding the contract.

Mr. White questioned whether the proposed agreement is designed to retain employees. He noted that the Subcommittee had previously suggested that the City and union resume negotiations to arrive at an alternative agreement.

Mr. Hamilton expressed concerned that the use of ARPA funds may not be a permitted source of funds to support the contractual costs. He also questioned whether the provisions of the contract are sufficiently targeted to achieve retention goals. On the other hand, he said that the City had made a strong case that the City's Police salaries are not competitive with other municipalities in the region. He added that the fact that the City has adjusted the 5-Year Plan to cover the costs of the contract is an important consideration. He said he is not inclined to usurp the decision making of local officials and would base his decision largely on whether the City has the ability to pay for the costs of the agreement.

Chris Hodgson, of Bercham Moses, explained that his firm reviewed the final rule of the Treasury Department and determined that the proposed use of ARPA funds for the contract is an eligible use. He added that other municipalities in the City, such as Indianapolis, have used ARPA funds in a similar fashion.

Mr. Waxenberg pointed out that this agreement is a salary re-opener to a contract that has a term through June 2023. He said that the retention problem the City faces is a result of having transitioned previously from a defined benefit pension to a defined contribution retirement plan for members. He also questioned whether the proposal is sufficiently targeted and pointed out that it results in significant increases in benefit payments to existing retirees which will have no impact on retention. He suggested a phased-in approach to the salary increases and introducing a 403b retirement plan.

Ms. Shaw noted that concerns with the proposed agreement initially centered around the City's plan for covering the long-term costs. She said that those matters have been cured and she is inclined to support the agreement. She added that in her view, the role of the board is centered on whether the agreement is properly funded and not on second-guessing City leaders' decisions.

Mr. Egan expressed concern with the use of one-time revenues to cover costs over two years and the unintended consequence of raising retirement benefits for existing retirees. He added that the union members are not paid what they should be paid. He believes that the salary adjustment would have an impact on retention and plans to support the agreement.

Mr. Falcigno said that he recognizes the members are underpaid, but is not convinced that the proposal would solve retention problems.

Mr. White suggested that, if the contract moves forward, there ought to be a contingency in the FY 2023 budget for the Police contract in the event that the use of ARPA funds is determined to be disallowed.

Mr. Biller said that the Police union members are caught in the middle of the debate. He believes the deal was thrown together and used to get the board to acquiesce to other misguided decisions by the City. He has concerns with the financial impact of the contract but does not want to hold up deserving raises to the officers.

Mr. Brokman asked if a rejection of the contract would result in going to arbitration. Secretary Beckham replied that there would be a ten-day opportunity for the parties to negotiate another deal.

Ms. O'Connor added that exit interviews conducted by the City's police commission indicate that the primary reason that officers leave the City is due to the rate of pay.

Members continued discussion regarding potential outcomes of binding arbitration and the likelihood that the agreement will achieve its intended goals.

Secretary Beckham explained that the board has the authority to reject the contract if it believes that would be necessary to remedy the City's financial condition and help restore the City to financial independence. He noted that the Police members appear to have been underpaid for some time. The merits of the raise have been made. He reiterated comments by others regarding whether the board should get into the decision making and policy determinations of local officials or should consider whether the City has an ability to pay.

Mr. Brokman made a motion to approve the contract, with a second by Mr. Egan. The motion passed 6-3-0 with Mr. Falcigno, Mr. Waxenberg and Mr. White opposing.

b. Review, Discussion and Possible Action: FY 2023 Budget (resumed discussion)

Mr. Jackson outlined the various contingencies built into the fund balance contribution. If any of the contingencies are ultimately needed, the resulting fund balance would be less than

projected in the budget. Members discussed whether the amounts set aside for various contingencies are adequate.

Mr. Hamilton asked about areas in the budget that may have potential upside for expenditure savings or more favorable revenues. Mr. Jackson said the revenue assumptions are very conservative. He said that expenditures were analyzed extensively and that there may be some modest opportunity for savings.

Mr. Egan made a motion to approve the budget with a second by Mr. Brokman. The motion passed by a vote of 8-1-0 with Mr. White opposing.

Secretary Beckham reported that an Agreement for Municipal Restructuring Funds has been approved by the City, but that the version adopted by the City includes an amendment that would defer repayments by the City under certain economic conditions. Several members questioned the appropriateness or need for the amendment. The City will be asked to revisit the agreement and approve it without the amendment.

- d. Review, Discussion and Possible Action: Approval of Bond Ordinances and Conversion of Interim Loan to Permanent Loan
 - i. CWF 225-CSL Bond Ordinance
 - ii. CWF 226-CSL Bond Ordinance
 - iii. CWF 222-CSL Project Loan Obligation

The City submitted three Clean Water projects for approval by the board. At Tier IV, all bond ordinances must be approved by the MARB. Projects CWF 225 and CWF 226 amend the project amounts for previously approved bond ordinances. CWF 222 is the final stage of a project in which the final loan agreement is executed after completion of construction and final project costs have been determined.

The City's bond advisor, Bill Lindsay, explained the projects and the Clean Water Fund loans. The debt will all be budgeted in the City's Sewer Fund and is repaid through the Sewer Use Fee. The loan repayment projections assume interest rates of 2%. All three projects have been included in the City's CIP and in the 5-Year Plan.

Mr. Hamilton asked about the final amount for CWF 222 which is higher than the previous estimate. Mr. Jackson indicated that the final budget was adjusted to cover the difference in the final cost.

Ms. Shaw made a motion to approve the bond ordinances and project loan obligation, with a second by Mr. Brokman. The motion passed unanimously.

- e. Review and discussion: Monthly Financial Report: April 2022

Mr. Jackson reported that the City's total revenues at the end of May, are approximately 1.5% ahead of revenues for the same period in the prior year. On the expenditure side, the City appears to be in line with the same period for the prior year. A surplus of \$1 million or more is anticipated for the current fiscal year.

Mr. White asked about where the funds mis-spent by Rep. DiMassa are reflected. Mr. Jackson indicated that those expenditures are in a separate fund. If repayment of disallowed funds are required, they would come from the contingency amount identified during the budget

discussion. Mr. Jackson said that ultimately, the General Fund must make up any deficit in a special revenue fund.

Mr. Brokman asked about the audit that the City Council has initiated. Mr. Jackson replied that the audit is not an investigation of CohnReznick, but of the circumstances that allowed for the improper use of CRF. Ms. O'Connor said that the Council is seeking clarification on everything that has happened.

f. Review and discussion: Non-Labor Contracts

i. UHY Consulting – ARPA Grant Management Support

Mr. Jackson explained that UHY will be providing accounting and management support for the ARPA grant. The contract will be paid out of the grant. Mark Malaspina, of Carmody, Torrance, Sandak, Hennessy, said that his firm is also providing compliance work to the City. Members asked about the contract with Carmody. Corporation Counsel had retained the firm several months prior. The contract did not come before the MARB because it does not meet the \$50,000 threshold. Ms. Kennison asked about certain items in the UHY contract scope that appear to overlap with work for which the MARB will be hiring independent consultants. Mr. Brokman suggested pausing the contract until the City approves the Agreement for Municipal Restructuring Funds. The City indicated that it would amend the scope of the UHY contract and confer with OPM to ensure that UHY does not engage in work for which the MARB will be hiring its own consultants.

ii. John Deere Utility Tractor

Public Works Commissioner Tom McCarthy explained that the tractor was selected from a State bid and will be used for maintenance of public beaches.

V. Town of Sprague

a. Subcommittee Update

A written update was provided with the meeting materials.

b. Review, Discussion and Possible Action: Labor Contracts:

i. Board of Education Non-Certified Employees

The Sprague Board of Education has negotiated a contract with its Non-Certified employees. The prior contract expired in 2021. This contract would take effect upon execution and continue through June 30, 2024. The Sprague Subcommittee reviewed this contract at their May meeting and voted to recommend approval by the board. Superintendent Hull explained that the contract provides for 2.5% general wage increases in each year. An increase of employee health insurance premium co-share takes effect in the third year. Additional adjustments in wages are included for two positions that have been difficult to fill. The contract also ensures all employees meet minimum wage requirements.

Mr. Brokman made a motion to approve the contract with a second by Mr. Hamilton. The motion passed unanimously.

c. Review and discussion: Monthly Financial Report: April 2022

First Selectman Cheryl Blanchard reported that the Town's fund balance grew by \$395,000 in FY 2021, eliminated the General Fund deficit. There were no material or significant findings in the audit.

Current year revenues and expenditures are consistent with prior years. The FY 2023 budget passed referendum, and the Town is projecting a surplus for the current year of \$100,000, not including any balance left by the Board of Education.

VI. City of Hartford

a. Subcommittee Update

A written update was provided with the meeting materials.

b. Review, Discussion and Possible Action: Labor Contracts:

i. Board of Education Local 566 (Custodians and Food Service)

This contract covers about 286 custodians and food service workers for the Board of Education. This contract would cover a term of July 2021 through June 2025. The Hartford Subcommittee reviewed this contract and voted to recommend approval by the board.

Mr. Hamilton asked about the overall percentage increase with steps included. Mr. Penn outlined the general wage increases of 3.0%, 3.0%, 2.5%, and 2.0%. The step increases decline from \$127,000 in the first year to \$3,000 in the final year. Mr. Hamilton asked about the wage increases that are somewhat higher than the other contracts the board has been seeing. Mr. Penn explained that this group has taken 0% GWIs for several years and also represents employees of relatively lower wage scale.

Mr. Hamilton made a motion to approve the contract with a second by Mr. Egan. The motion passed unanimously.

ii. Board of Education Health Professionals

This contract covers about 70 health professionals at the Board of Education. The prior agreement expired in 2018. This contract would extend through June 2025. The Hartford Subcommittee reviewed this contract and voted to recommend approval by the board.

Mr. Brokman made a motion to approve the contract, with a second by Mr. Hamilton. The motion passed unanimously.

iii. Memoranda of Understanding: Local 1716

The underlying contract for Local 1716 was approved by the board at the May meeting. At the time, the Mayor advised that several memoranda of understanding were being negotiated to adjust the salary schedules for certain difficult to fill positions. Eight MOUs have been

negotiated with salary schedules designed to be more competitive. The Subcommittee reviewed the proposed MOUs at its meeting, but opted to not make a recommendation as there was additional information requested from the City. The City has provided the requested information which included comparables for the affected positions and for the complete salary tables. Mr. Waxenberg explained that the Subcommittee did not oppose the MOUs, but that the Subcommittee sought additional data. He indicated that the City has satisfied the additional data request.

Mr. Brokman made a motion to approve the MOUs, with a second by Mr. Hamilton. The motion passed unanimously.

c. Review and Discussion: Monthly Financial Report: April 2022

Ms. Hockenull reported that the projected surplus has increased by about \$1.7 million compared to the prior month projection, for a revised projection of about \$5.6 million surplus at year-end.

VII. Other Business

Secretary Beckham advised that OPM staff are currently working on policies and procedures for Tier IV municipalities for the board to review and consider.

VIII. Adjourn

Mr. Egan made a motion to adjourn, with a second by Mr. Brokman. All voted in favor. The meeting adjourned at 12:55 PM.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: July 8, 2022

The Hartford Subcommittee last met on June 23.

Hartford Federation of School Secretaries:

The Subcommittee reviewed four one labor agreement for a contract that expired June 30, 2018. The bargaining unit covers approximately 100 secretaries and clerical positions. The union and Board of Education ratified the agreement which has a term of July 1, 2018 through June 30, 2024.

The agreement provides for no general wage increases (GWIs) for the first three years of the agreement (FY 2019 – FY 2021). A wage increase of 2% is retroactive to July 1, 2021 (i.e. FY 2022), followed by GWIs of 2% in FY 2023 and 3% in FY 2024. Steps are provided in FY 2022 and FY 2023. There is no step advancement in FY 2024.

Beginning in FY 2024, all bargaining unit members transition to the high deductible/health savings account plan (some members remain on the PPO plan until FY 2024). The employee premium cost share for the high deductible plan increases from the current 14% to 14.5% upon MARB approval of the agreement, and to 15% effective July 1, 2023.

The BOE estimated the total cost of the agreement to be approximately \$855,000 over the life of the contract. The Subcommittee voted to recommend approval of the contract by the full MARB.

Budget Mitigation Measures:

The City also provided an update on its budget mitigation measures. The City reported that certain staffing vacancies are creating challenges in the implementation of some of the budget mitigation measures. Among some of the key vacancies are two positions in the Grants Management division and three vacancies in Procurement.

Highlights in the budget mitigation measures update included the following:

- Of the 50 properties included in a planned tax deed sale, forty of the properties paid their tax bills prior to the tax deed sale.
- The Golf operation met its target of \$100,000 in expenditure reductions in FY 2022, mitigating any need for the City to make a budgeted transfer to the Golf enterprise fund.

Members also discussed ongoing efforts to address receivables for police special duty services that exceed 120 days.

* The next meeting of the Hartford Subcommittee is July 28th.

Summary of Hartford-Secretaries Tentative Agreement

This unit consists of approximately 100 secretaries. The current contract expired on June 30, 2018. The parties reached a tentative agreement on June 1, 2022. The Union ratified the tentative agreement on June 10, 2022. The new contract will be effective retroactively from July 1, 2018 – June 30, 2024.

Background

The prior contract was from July 1, 2015 through June 30, 2018. The contract included the following increases: 3%, 3%, 2.4% plus step movement.

Salary

2018-2019	0% GWI, no step movement
2019-2020	0% GWI, no step movement
2020-2021	0% GWI, no step movement
2021-2022	Retroactive to July 1, 2021: 2% GWI, all members not on top step move one step.
2022-2023	July 1, 2022: 2% GWI, all members not on top step move one step.
2023-2024	July 1, 2023: 3% GWI, no step movement

Other Cost Increases

Increased the tuition reimbursement rate for college courses from \$300 per credit to \$675 per credit.

Insurance

For the 2021-2022 school year there are no changes to the health insurance and cost share premiums. For the 2022-2023 school year:

- **For the 2022-2023 school year, the cost share premium for those remaining in the PPO plan will increase to 17.5% and 14.5% for those in the HDHP.**
- **It will become mandatory for all bargaining unit members to be on the High Deductible Health Plan(HDHP) with a Health Savings Account (HSA) as of July 1, 2023**
 - Premium Cost Share will be based on the Anthem allocation rate plus not more than 4%.
 - 2018-2022 14.0%
 - July 1, 2022 14.5% (rate effective on approval of the CBA by the MARB)
 - July 1, 2023 15.0%
 - In-Network services shall be subject to a \$2,000 deductible for an individual plan and \$4,000 per family. The plan pays 100% in network services after the deductible, except for prescription drugs (Rx).

- Out-of-Network services shall be subject to a 20% coinsurance for an individual plan up to a yearly maximum of \$2,000 individual and \$4,000 per family. Out of network out of pocket maximum is \$4,000 per individual and \$8,000 per family (including the deductible)
- Upon reaching the deductibles, there shall be a Rx co-payment applied as follows:
 - Generic: \$5
 - Brand (formulary): \$15
 - Brand (non-formulary): \$30
 - Up to an out of pocket maximum of \$1,000 per individual and \$2,000 per family.

Effective July 1, 2022, the Board shall contribute fifty percent (50%) of the applicable HDHP deductible amount. The Board's contribution toward the HDHP deductible will be deposited into the HSA accounts in two equal installments, the first on or about July 1, 2022 and the second on or about January 1, 2023. In subsequent years, the Board's contribution will be deposited into the HSA accounts in two equal installments, the first on or about July 1st and the second on or about January 1st. The Board's contribution will be pro-rated for members hired after July 1st in any year.

For the 2023-2024 school year only, the Board shall contribute seventy-five percent (75%) of the applicable HDHP deductible amount for those members who were not enrolled in the HDHP for the 2021-2022 school year and are transitioning to the HDHP for the 2023-2024 school year ("transitioning members"). For the 2023-2024 school year for transitioning members, two-thirds of the Board's contribution toward the HDHP deductible will be deposited into the HSA account during the first week of July 2023, and one-third of the Board's contribution toward the HDHP deductible will be deposited into the HDHP during the first week of January 2024. For the 2023-2024 school year, the Board shall contribute fifty percent (50%) of the applicable HDHP deductible for all other members enrolled in the HDHP. The Board's contribution toward the HDHP deductible for non-transitioning members will be deposited into the HSA accounts in two equal installments, the first during the week of July 1, 2023 and the second during the week of January 1, 2024. The parties acknowledge that the Board's contribution toward the funding of the HDHP plan is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HDHP deductible for retirees or other individuals upon their separation from employment. The Board's contribution toward the HDHP deductible will be deposited into the HSA accounts in two equal installments, the first during the week of July 1, 2023 and the second during the week of January 1, 2024. The Board's contribution will be pro-

rated for members hired after July 1st in any year or for members who leave prior to June 30th.

- Starting July 1, 2023, members who decline the District’s health insurance and show proof of enrollment in another group health insurance will be eligible for a stipend of \$1,000 per school year, paid at the end of the school year. This will be prorated for any unit member who enrolls in the health insurance mid-school year due to a HIPAA compliant reason.
- Members hired after June 30, 2022 will not be eligible for retiree insurance coverage. They remain eligible for COBRA coverage.

Projected Costs of the Agreement


Column1	Column2	Column3	Column4	Column5	Column6
Total Cost Summary: Agreement Between		HBOE and Secretaries			
		Fiscal Impact			
General Topic	Change	FY 21-22	FY 22-23	FY 23-24	Total
Wages	General Wage Increases %	2.00%	2.00%	3.00%	
	Cost of General Wage Increase in \$ (compounded)	\$ 97,843	\$ 103,593	\$ 155,633	\$ 357,069
	Cost of Step (Range) Changes in \$	\$ 101,647	\$ 93,456	\$ -	\$ 195,103
Tuition Reimbursement	Increase reimbursement from \$300/credit to \$675/credit, max of 6	\$ 10,500	\$ 10,500	\$ 10,500	\$ 31,500
Healthcare	\$1,000 stipend for waiving coverage	\$ -	\$ 20,000	\$ 20,000	\$ 40,000
	Shift to allocation rates/premium cost share/HSA contribution	\$ -	\$ (7,000)	\$ 239,000	\$ 232,000
Health Premium Cost Share	PPO Employee Cost Share	17.0%	17.5%	-	
Retiree HI	Coverage changes as it changes for actives	IMMEDIATE SAVINGS			
Net Annual Impact		\$ 209,990	\$ 220,549	\$ 425,133	\$ 855,672
Other Measures to Offset Costs of Contract					
Healthcare	Full conversion to HDHP	\$ -	\$ -	\$ (443,000)	\$ (443,000)
Budgeted Increases	2% increases built into 2021-22 and 2022-23 budgets	\$ (97,843)	\$ (99,800)	\$ -	\$ (197,643)
Net Annual Impact Each Year		\$ 112,147	\$ 120,749	\$ (17,867)	\$ 215,029

Notes: Current PPO population does not convert to HDHP until 2023-24

Other Changes

- Updated the federation rights language to address the *Janus* decision and state legislation.
- Amended language regarding initial hires and promotional opportunities to allow the employee to start on the salary step where they would be placed on based on years of experience regardless of whether they have passed the required test for the new position. Employees who do not pass the test within a specified time period are still subject to termination.
- Extended the time period during which the first evaluation of a probational employee must occur from four weeks to 60 working days to allow more time to assess the performance.
- Eliminated the three year expiration of test results for promotional opportunities and eliminated the three year limitations for an employees name to remain on the eligibility list for promotions.
- Global replacement of “Chief Labor and Legal Officer” with “Senior Executive Director of Human Resources” throughout the Agreement.
- Fixed some typographical errors in the contract.

NEGOTIATIONS BETWEEN
THE HARTFORD BOARD OF EDUCATION
AND
THE HARTFORD FEDERATION OF SCHOOL SECRETARIES
LOCAL 1100, AFT, AFL-CIO



In full and final settlement of a successor agreement to their collective bargaining agreement that expired June 30, 2018 the negotiating teams for the Hartford Board of Education (the "Board") and The Hartford Federation of School Secretaries, Local 1100, AFT, AFL-CIO (the "Union") have tentatively agreed to the following changes to their collective bargaining agreement subject to ratification by the Board and the Union and approval by the Municipal Accountability Review Board:

Language represents concepts and may not be exact



Duration: through June 30, 2024

ARTICLE V

9/1

SALARY PROVISIONS

Wage Increases

2018-2019	0% GWI, No Step
2019-2020	0% GWI, No Step
2020-2021	0% GWI, No Step
2021-2022	2% GWI, Step movement for those not at top step (retro to July 1, 2021)
2022-2023	2% GWI, Step movement for those not at top step
2023-2024	3% GWI, No Step

H. Recognition for Professional Improvement:

- 2. ~~Employees in the bargaining unit shall be reimbursed for up to two (2) college or business courses per year provided said courses have relevancy to his/her job and are approved in advance by the Superintendent or his/her designee.~~

The Board desires to encourage the professional improvement of its employees in areas directly related to their employment. Bargaining unit members who have completed one year of satisfactory service in the Hartford Public Schools and have successfully completed the semester course shall be eligible for tuition reimbursement of up to \$675 per credit, up to a maximum of six (6) credits per year provided said courses have relevancy to his/her job and are approved in advance by the Superintendent or his/her designee. Courses shall be eligible for reimbursement only during the school year in which the employee took the course(s). Employees must submit any course for reimbursement within three (3) months of receipt of the final grade, or the claim for reimbursement shall be waived. For purposes of this article, successful completion means, at a minimum, receipt of a C or a Pass for the completed coursework.

ARTICLE VI

FRINGE BENEFITS

- A. 1. Health Insurance - The following coverage shall apply to members of the bargaining unit.

Participating employees shall contribute the following percentages toward the annual premium or fully insured premium equivalent costs for individual or family coverage:

Effective upon Board ratification: 13%

mm

July 1, 2016: 15%
July 1, 2017: 17%
July 1, 2022 (or the date the MARB approves the CBA) 17.5%

RK

Employee deductions shall be made pursuant to Section 125 of the IRS Code.

All employees hired on or after July 1, 2016 may only enroll in the HDHP with HSA and not have access to the PPO plan. Any employee already enrolled in the PPO who becomes a HFSS member after July 1, 2016, shall be permitted to remain in the PPO plan. Any member who elects the High Deductible Health Plan with the HSA shall not thereafter return to the PPO.

Effective July 1, 2023 the only health insurance plan available to bargaining unit members will be the High Deductible Health Plan with a Health Savings Account.

Employees enrolled in the Board's PPO Plan are eligible for the Board's managed three-tier drug rider as follows:

- \$10 generic
- \$25 formulary brand
- \$40 non-formulary brand

Mail Order - 2X co-payments for a 90-day supply.

Out-of-Network visits shall be subject to a \$250 deductible and 20% coinsurance for an individual plan up to a \$1,250 yearly maximum. Family plans shall be subject to a \$500 deductible and 20% coinsurance up to a \$2,500 yearly maximum.

Employees enrolled in the Board's Preferred Provider Plan are eligible for the Board's managed three-tier drug rider as follows:

- \$10 generic
- \$25 formulary brand
- \$40 non-formulary brand

Mail Order: Two times the applicable co-payment for a 90-day supply.

Effective July 1, 2013, there shall be mandatory generic drug substitution consistent with the State of Connecticut Benefit Design and State of Connecticut Maintenance Drug Network. If this plan is not available to the Board, it shall no longer be offered to the membership.

2.1. High Deductible Health Plan with a Health Savings Account ("HSA")

Members shall contribute the following percentages toward the annual premium or the Anthem allocation rate plus not more than four percent (4%) ~~fully insured premium equivalent~~ costs for individual, individual +1 or family coverage on the HDHP with HSA:

July 1, 2016: 12%
July 1, 2017: 14%

MA

July 1, 2018 – June 30, 2022: 14%
July 1, 2022 (or the date the MARB approves the CBA): 15% 14.5%
July 1, 2023: ~~16%~~ 15.0%

PS

In-Network services shall be subject to a \$2,000 deductible for an individual plan and \$4,000 per family. The plan pays 100% in network services after the deductible, except for prescription drugs (Rx).

Out-of-Network services shall be subject to a 20% coinsurance for an individual plan up to a yearly maximum of \$2,000 individual and \$4,000 per family. Out of network out of pocket maximum is \$4,000 per individual and \$8,000 per family (including the deductible).

Upon reaching the deductibles, there shall be a Rx co-payment applied as follows:

- Generic: \$5
- Brand (formulary): \$15
- Brand (non-formulary): \$30

Up to an out of pocket maximum of \$1,000 per individual and \$2,000 per family

Employee payroll deductions shall be made in accordance with the Board's Section 125 Premium Conversion Plan.

Effective July 1, 2022, the Board shall contribute fifty percent (50%) of the applicable HDHP deductible amount. The Board's contribution toward the HDHP deductible will be deposited into the HSA accounts in two equal installments, the first on or about July 1, 2022 and the second on or about January 1, 2023. In subsequent years, the Board's contribution will be deposited into the HSA accounts in two equal installments, the first on or about July 1st and the second on or about January 1st. The Board's contribution will be pro-rated for members hired after July 1st in any year.

For the 2023-2024 school year only, the Board shall contribute seventy-five percent (75%) of the applicable HDHP deductible amount for those members who were not enrolled in the HDHP for the 2021-2022 school year and are transitioning to the HDHP for the 2023-2024 school year ("transitioning members"). For the 2023-2024 school year for transitioning members, two-thirds of the Board's contribution toward the HDHP deductible will be deposited into the HSA account during the first week of July 2023, and one-third of the Board's contribution toward the HDHP deductible will be deposited into the HDHP during the first week of January 2024. For the 2023-2024 school year, the Board shall contribute fifty percent (50%) of the applicable HDHP deductible for all other members enrolled in the HDHP. The Board's contribution toward the HDHP deductible for non-transitioning members will be deposited into the HSA accounts in two equal installments, the first during the week of July 1, 2023 and the second during the week of January 1, 2024. The parties acknowledge that the Board's contribution toward the funding of the HDHP plan is not an element of the underlying insurance plan, but rather relates to the

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manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HDHP deductible for retirees or other individuals upon their separation from employment. The Board's contribution toward the HDHP deductible will be deposited into the HSA accounts in two equal installments, the first during the week of July 1, 2023 and the second during the week of January 1, 2024. The Board's contribution will be pro-rated for members hired after July 1st in any year or for members who leave prior to June 30th.

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The parties acknowledge that the Board's contribution toward the funding of the HSA plan is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HSA deductible for individuals upon their separation from employment on departure from the Union.

Any member who is enrolled in Medicare may not participate in the HSA and must participate in a health retirement account (HRA).

2. Through June 30, 2023, Anthem Blue Cross/Blue Shield Full Service Dental Plan fully paid for the employee and the employee's enrolled dependent(s). Employees and their enrolled dependents will be provided riders A,B,C,D and E (DCE) up to age 25 at no cost. This plan is subject to the premium cost sharing specified above in paragraph A of this Article. The premium cost share shall be at the PPO rate.

After June 30, 2023, the dental plan is subject to the premium cost sharing specified for the HDHP above.

3. Coverage will be provided for handicapped or disabled dependents children who are 25 years of age or older. The employee and their dependent(s) must meet with Anthem Blue Cross/Blue Shield's periodic medical certification requirements in order to qualify for the medical coverage contributions.
4. If the employee or the employee's dependent(s) become ineligible for medical or dental coverage they can purchase the coverage at their own expense at the group rate plus the 2% administration fee in accordance with the ~~Congregational~~ Consolidated Omnibus Budget Reconciliation Act (COBRA).
5. All employees shall receive an amount of group life insurance, without cost, equal to approximately one and one half (1.5) times his/her salary. The city will make available to all unit members a Supplemental Universal Life Insurance Program. Such program will be voluntary, provide discounted rates, and will be paid by each employee through payroll deductions. The program will offer portability and guaranteed rates at the time of separation from the Board.
6. The Board reserves the right to study alternative insurance plans to the plans outlined in this section provided the following steps are taken:

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- a. The plan suggested as an alternate must contain at least a substantially equal benefit level as the present plan at no additional cost to the employee.
 - b. The Union will have the opportunity to study the plan for a period of twenty (20) working days.
 - c. At the end of the twenty (20) day period, the Board and the Union will mutually agree to an impartial arbitrator if comparability is an issue, for the purpose of comparability study. If the parties are unable to agree on an arbitrator, the American Arbitration Association shall be requested to appoint an arbitrator with expertise in the health insurance field in accordance with its rules and regulations. The decision of the arbitrator as to whether the proposed plan is substantially equal to the then current plan shall be binding on the parties.
 - d. If the proposed plan is comparable and portable through the United States, the Board may substitute as soon as possible.
 - e. Proposed changes are limited to no more than one (1) proposed change for each type of health insurance during the life of the contract.

7. Medical and Dental Insurance Waiver/Withdrawal from Health Care Coverage

Effective July 1, 2023, and each July 1 thereafter, bargaining unit members who are eligible for medical and dental insurance benefits through the Board may voluntarily elect, subject to Section 125 of the Internal Revenue Code, to waive their Board-provided medical and dental insurance coverage for a minimum of one (1) year, except as provided below. A bargaining unit member who opts not to accept medical and dental insurance through the Board's medical and dental insurance plans, in lieu thereof, shall be paid an annual amount of One Thousand Dollars (\$1,000.00) at the end of that fiscal year, provided the bargaining unit member timely notifies the Office of Talent Management before the close of the annual enrollment period. In order to be eligible for this annual payment, the bargaining unit member must provide evidence that the bargaining unit member and the his/her expected tax family are or will be enrolled in minimum essential health care coverage through another source (other than coverage in the individual market, whether or not obtained through the Exchange) (the "alternate coverage"). This waiver, including the evidence of alternate coverage, must be renewed each year during the annual open enrollment period. Payment for the waiver will be paid only upon the completion of the entire plan year, payable during the month of July of the subsequent year.

Any bargaining unit member who subsequently becomes ineligible under alternate medical insurance coverage during the one (1) year period shall be entitled to re-enroll under the Board's medical insurance provisions provided that the Office of

Talent Management is notified by the bargaining unit member in writing. If the bargaining unit member re-enrolls in the Board's medical insurance plan before the expiration of the one (1) year period, he or she shall receive a pro-rated amount for any full month that he or she has not received medical insurance from the Board.

- B. HFSS agrees that any portion of the health, dental or prescription drug plan may be self-insured or insured at the sole discretion of the Board. Further, the Board has the discretion to change the Pharmacy Benefits Manager to use the State vendor.
- C. If the total cost of a group health plan or plans offered under this contract triggers an excise tax under Internal Revenue Code Section 49801 or any other local, state or federal statute or regulation, the Board reserves the right to offer a group health plan or plans with a total combined cost that falls below the excise tax thresholds. Eligible employees will be given the option to enroll in the lower cost coverage option(s). If the employee chooses to enroll themselves or their eligible family members in a coverage option or options that triggers an excise tax, 100% of any such excise tax will be borne solely by the employee.
- G. Personal Days:
 - 1. Employees shall be permitted absences, without loss of pay and without deduction from sick leave accumulation, up to a total of not more than five (5) personal days in any school year for any and all of the listed reasons noted below. Any days used for personal purposes beyond the five (5) days, will be days of personal leave without pay. An employee who has taken personal leave on an emergency basis, must make the necessary arrangement to file the Personal Leave Request Form upon the date of his/her return from leave. Failure to do so, will mean loss of pay for that day.

Reasons:

- a. In the event of serious illness or death of wife, husband, father, mother, son, daughter, grandfather, grandmother, grandchildren, father in-law, mother-in-law, sister, brother, sister-in-law, brother-in-law, uncle, aunt, or child related by blood by marriage or member of his/her immediate household (not to exceed five (5) days in any school year);
- b. Holy days (not to exceed three (3) days in any school year);
- c. Quarantine;
- d. Absence of husband-spouse for birth of child to wife-spouse (not to exceed two (2) days in any school year). Absence for parent for adoption of child not to exceed two (2) in any work year.
- e. Temporary absence for personal reasons is limited to situations not under the control of the applicant which make such absence from service

necessary. Prior approval must be given by the appropriate supervisor. Such approval shall not be unreasonably withheld.

2. Employees shall be notified when their leave is approved.

ARTICLE XI

UNION RIGHTS

- A. The Board agrees to deduct via payroll dues for all members of the bargaining unit who authorize such payments in writing ~~unless an individual member gives notice to the Director of Human Resources, in writing, that he or she wishes to have deducted the service fee only.~~ Effective with the date of the union's notification of the employee's written authorization, ~~employee's date of hire,~~ the proper deduction will be made each pay period ~~month~~ from the employee's salary and forwarded to the Union monthly. The Board shall be held free and harmless from any liability in handling such Union dues. Employees on unpaid leaves of absence must make suitable arrangements in advance of such leave to pay the Union dues directly to the Union.
- B. The Union shall hold the Board and City harmless against any and all claims, demands, liabilities, lawsuits, counsel fees or other costs which may arise out of, or by reason of, actions taken against the Board and/or the City as a result of the administration of the provisions of this article.

ARTICLE XIV

TRANSFERS AND OPPORTUNITIES

- B.
 2. A secretary who has not passed the appropriate test may apply for a posted position. He/she may be appointed to the position in an acting capacity only if there are no qualified applicants for the position. ~~Acting appointments shall be placed on Step 1 and shall be in accordance with Article XV.~~
- H. New employees shall be considered probationary during their first one hundred twenty (120) working days (excluding any authorized or unauthorized leave). During the probationary period, the employee shall not have recourse to the grievance procedure. Furthermore, new employees will not attain seniority rights during the probationary period; however, upon completion of the probationary period, his/her seniority shall date back to the date of his/her original employment.

During this period, an evaluation should be written by the employee's immediate supervisor and presented to the employee. If improvement in services is necessary, it should be stated clearly in this evaluation. A formal evaluation will generally occur at ~~the end of the first four (4) weeks~~ the end of 60 working days of experience in the job.

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**ARTICLE XV
LONG-TERM SUBSTITUTES, ACTING APPOINTMENTS**

A. Acting Appointments:

Secretaries appointed acting will:

1. ~~Be placed on step 1 of the appropriate salary classification and but will be given credit on the proper step retroactively to the date of appointment, for previous experience and/or college degree, if the qualifying tests for the position are passed within sixty (60) days of the initial appointment date.~~
2. ~~Not be eligible for step increases, salary improvements, and/or salary increases.~~
3. Have their employment terminated not later than one (1) year after their appointment date if qualifying test has not been passed.

- B. ~~Any person initially employed in an acting position who is subsequently appointed to that position will start and remain on step 1 of the appropriate salary classification but will be given credit on the proper step retroactively to the date of employment for previous experience and/or education if the qualifying tests for the position are passed within two (2) months of the initial employment date.~~

**ARTICLE XVI
TESTING**

The Board, with input from the Federation, will review the current testing procedures and will develop a new plan of testing, within one year from the ratification of this Agreement.

- A. Any bargaining unit member who wishes to be permanently appointed to a position in a different classification must have taken and passed any applicable examination ~~within the last three (3) calendar years preceding the appointment.~~ However, the unit member need not have passed any applicable test(s) in order to apply for said position.
- B. All bargaining unit members who pass any applicable examination(s) will have their names placed on the eligibility list for any position within the category of the examinations that they have passed. ~~Their names will remain on the eligibility list for that category for three (3) calendar years.~~

**ARTICLE XIX
GENERAL PROVISIONS**

- M. Assumption of Liability for Damage Caused by Employees:

1. Employees in the bargaining unit shall be protected in accordance with Section 7-46510-235 of the Connecticut General Statutes, as amended from time to time.
2. Solely for the purpose of informing employees in the bargaining unit, the following language is offered as a paraphrase of the provisions of Section 7-46510-235:

The Board shall pay on behalf of any employee all sums which such employee becomes obligated to pay by reason of the liability imposed upon such employee by law for physical damages to person or property if the employee at the time of the occurrence, accident, physical injury or damages complained of, was acting in the performance of his/her duties and within the scope of his/her employment, and if such occurrence, accident, physical injury or damage was not the result of any willful or wanton act of such employee in the discharge of such duty.

- N. Bargaining unit members shall not be required to perform first aid service, nor is it the responsibility of the bargaining unit member to determine the disposition of ill or injured students.

**ARTICLE XXI
DURATION**

- A. Negotiation over successor Agreement.

1. This Agreement shall be in full force and effect from the date of its signing through the 30th day of June, 201824. The parties shall enter into negotiations for a successor agreement as provided by applicable state law.

Global Change

Global Replacement of Executive Director of Human Resources and Chief Labor and Legal Officer with "Senior Executive Director of Human Resources".

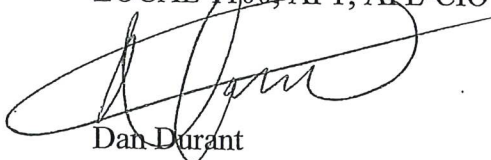
FOR THE HARTFORD
BOARD OF EDUCATION



Melinda Kaufmann
Spokesperson for the Board

6/1/2022
Date

FOR HARTFORD FEDERATION OF SCHOOL
SECRETARIES
LOCAL 1100, AFT, AFL-CIO



Dan Durant
Spokesperson for the Union

6-1-2022
Date

Total Cost Summary: Agreement Between HBOE and Secretaries

General Topic	Change	Fiscal Impact			
		FY 21-22	FY 22-23	FY 23-24	Total
Wages	General Wage Increases %	2.00%	2.00%	3.00%	
	Cost of General Wage Increase in \$ (compounded)	\$ 97,843	\$ 103,593	\$ 155,633	\$ 357,069
	Cost of Step (Range) Changes in \$	\$ 101,647	\$ 93,456	\$ -	\$ 195,103
Tuition Reimbursement	Increase reimbursement from \$300/credit to \$675/credit, max of 6	\$ 10,500	\$ 10,500	\$ 10,500	\$ 31,500
Healthcare	\$1,000 stipend for waiving coverage	\$ -	\$ 20,000	\$ 20,000	\$ 40,000
	Shift to allocation rates/premium cost share/increased HSA contribution	\$ -	\$ (7,000)	\$ 239,000	\$ 232,000
Health Premium Cost Share	PPO Employee Cost Share	17.0%	17.5%	-	
	HHPH Employee Cost Share	14.0%	14.5%	15.0%	
Net Annual Impact		\$ 209,990	\$ 220,549	\$ 425,133	\$ 855,672
Other Measures to Offset Costs of Contract					
Healthcare	Full conversion to HDHP	\$ -	\$ -	\$ (443,000)	\$ (443,000)
Budgeted Increases	2% increases built into 2021-22 and 2022-23 budgets	\$ (97,843)	\$ (99,800)	\$ -	\$ (197,643)
Net Annual Impact Each Year		\$ 112,147	\$ 120,749	\$ (17,867)	\$ 215,029
Notes: Current PPO population does not convert to HDHP until 2023-24					

Hartford Board of Education School Secretaries

2017-2018 Salary Schedule																	
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	28,942	30,648	32,328	34,034	35,737	33,566	35,547	37,510	35,364	39,490	37,223	41,462	39,089	43,427	42,800	45,401	49,943
2	30,368	32,176	33,957	35,737	37,536	35,238	37,318	39,242	37,146	41,462	39,084	43,529	41,060	45,604	44,939	47,670	52,441
3	31,907	33,778	35,661	37,536	39,392	37,002	39,179	41,356	39,005	43,529	41,026	45,707	43,090	47,891	47,189	50,058	55,065
4	33,490	35,462	37,451	39,392	41,360	38,845	41,144	43,426	40,964	45,707	43,083	47,993	45,243	50,274	49,558	52,570	57,825
5	35,169	37,226	39,315	41,360	43,427	40,830	43,205	45,604	43,006	47,993	45,238	50,396	47,501	52,802	52,027	55,191	60,709
6	38,121	40,337	42,600	44,819	47,052	44,209	46,818	49,407	46,598	52,003	49,021	54,605	51,467	57,211	56,367	59,793	65,772
7	38,827	41,084	43,388	45,646	47,923	45,027	47,685	50,322	47,462	52,962	49,923	55,618	52,421	58,270	57,409	60,898	66,989

2021-2022 FTE's																		
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12	Totals
1								3	7	2		6				3		21
2								1	4			1				1		7
3									3			1				2		6
4									1					1		2		4
5								1	1					1			1	4
6				1				1	1			2				2		7
7							1	4	9	1	1	17		2		9	4	48
Totals	0	0	0	1	0	0	1	10	26	3	1	27	0	4	0	19	5	97

2021-2022 Total Cost																		
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12	Totals
1	0	0	0	0	0	0	0	112,530	247,548	78,980	0	248,772	0	0	0	136,203	0	824,033
2	0	0	0	0	0	0	0	39,242	148,584	0	0	43,529	0	0	0	47,670	0	279,025
3	0	0	0	0	0	0	0	0	117,015	0	0	45,707	0	0	0	100,116	0	262,838
4	0	0	0	0	0	0	0	0	40,964	0	0	0	0	50,274	0	105,140	0	196,378
5	0	0	0	0	0	0	0	45,604	43,006	0	0	0	0	52,802	0	0	60,709	202,121
6	0	0	0	44,819	0	0	0	49,407	46,598	0	0	109,210	0	0	0	119,586	0	369,620
7	0	0	0	0	0	0	47,685	201,288	427,158	52,962	49,923	945,506	0	116,540	0	548,082	267,956	2,657,100
Totals	0	0	0	44,819	0	0	47,685	448,071	1,070,873	131,942	49,923	1,392,724	0	219,616	0	1,056,797	328,665	4,791,115

4,791,115

Hartford Board of Education School Secretaries

2021-2022 Salary Schedule																	
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	29,521	31,261	32,975	34,715	36,452	34,237	36,258	38,260	36,071	40,280	37,967	42,291	39,871	44,296	43,656	46,309	50,942
2	30,975	32,820	34,636	36,452	38,287	35,943	38,064	40,027	37,889	42,291	39,866	44,400	41,881	46,516	45,838	48,623	53,490
3	32,545	34,454	36,374	38,287	40,180	37,742	39,963	42,183	39,785	44,400	41,847	46,621	43,952	48,849	48,133	51,059	56,166
4	34,160	36,171	38,200	40,180	42,187	39,622	41,967	44,295	41,783	46,621	43,945	48,953	46,148	51,279	50,549	53,621	58,982
5	35,872	37,971	40,101	42,187	44,296	41,647	44,069	46,516	43,866	48,953	46,143	51,404	48,451	53,858	53,068	56,295	61,923
6	38,883	41,144	43,452	45,715	47,993	45,093	47,754	50,395	47,530	53,043	50,001	55,697	52,496	58,355	57,494	60,989	67,087
7	39,604	41,906	44,256	46,559	48,881	45,928	48,639	51,328	48,411	54,021	50,921	56,730	53,469	59,435	58,557	62,116	68,329

2021-2022 FTE's																	Totals		
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12		
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	3	7	2	0	6	0	0	0	3	0	0	21
3	0	0	0	0	0	0	0	1	4	0	0	1	0	0	0	1	0	0	7
4	0	0	0	0	0	0	0	0	3	0	0	1	0	0	0	2	0	0	6
5	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	2	0	0	4
6	0	0	0	0	0	0	0	1	1	0	0	0	0	1	0	0	1	0	4
7	0	0	0	1	0	0	1	5	10	1	1	19	0	2	0	11	4	0	55
Totals	0	0	0	1	0	0	1	10	26	3	1	27	0	4	0	19	5		97

2021-2022 Total Cost																	Totals		
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12		
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	120,081	265,223	84,582	0	266,400	0	0	0	145,869	0	0	882,155
3	0	0	0	0	0	0	0	42,183	159,140	0	0	46,621	0	0	0	51,059	0	0	299,003
4	0	0	0	0	0	0	0	0	125,349	0	0	48,953	0	0	0	107,242	0	0	281,544
5	0	0	0	0	0	0	0	0	43,866	0	0	0	0	53,858	0	112,590	0	0	210,314
6	0	0	0	0	0	0	0	50,395	47,530	0	0	0	0	58,355	0	0	67,087	0	223,367
7	0	0	0	46,559	0	0	48,639	256,640	484,110	54,021	50,921	1,077,870	0	118,870	0	683,276	273,316	0	3,094,222
Totals	0	0	0	46,559	0	0	48,639	469,299	1,125,218	138,603	50,921	1,439,844	0	231,083	0	1,100,036	340,403		4,990,605

Step Y/N: Y 4,990,605
 GWI: 2.00% 199,490
 GWI at Max: 2.00% 4.16%

Hartford Board of Education School Secretaries

2022-2023 Salary Schedule																	
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	30,111	31,886	33,635	35,409	37,181	34,922	36,983	39,025	36,792	41,086	38,726	43,137	40,668	45,182	44,529	47,235	51,961
2	31,595	33,476	35,329	37,181	39,053	36,662	38,825	40,828	38,647	43,137	40,663	45,288	42,719	47,446	46,755	49,595	54,560
3	33,196	35,143	37,101	39,053	40,984	38,497	40,762	43,027	40,581	45,288	42,684	47,553	44,831	49,826	49,096	52,080	57,289
4	34,843	36,894	38,964	40,984	43,031	40,414	42,806	45,181	42,619	47,553	44,824	49,932	47,071	52,305	51,560	54,693	60,162
5	36,589	38,730	40,903	43,031	45,182	42,480	44,950	47,446	44,743	49,932	47,066	52,432	49,420	54,935	54,129	57,421	63,161
6	39,661	41,967	44,321	46,629	48,953	45,995	48,709	51,403	48,481	54,104	51,001	56,811	53,546	59,522	58,644	62,209	68,429
7	40,396	42,744	45,141	47,490	49,859	46,847	49,612	52,355	49,379	55,101	51,939	57,865	54,538	60,624	59,728	63,358	69,696

2022-2023 FTE's																	Totals	
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12	
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	3	7	2	0	6	0	0	0	3	0	21
4	0	0	0	0	0	0	0	1	4	0	0	1	0	0	0	1	0	7
5	0	0	0	0	0	0	0	0	3	0	0	1	0	0	0	2	0	6
6	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	2	0	4
7	0	0	0	1	0	0	1	6	11	1	1	19	0	3	0	11	5	59
Totals	0	0	0	1	0	0	1	10	26	3	1	27	0	4	0	19	5	97

2022-2023 Total Cost																	Totals	
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12	
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	129,081	284,067	90,576	0	285,318	0	0	0	156,240	0	945,282
4	0	0	0	0	0	0	0	45,181	170,476	0	0	49,932	0	0	0	54,693	0	320,282
5	0	0	0	0	0	0	0	0	134,229	0	0	52,432	0	0	0	114,842	0	301,503
6	0	0	0	0	0	0	0	0	48,481	0	0	0	0	59,522	0	124,418	0	232,421
7	0	0	0	47,490	0	0	49,612	314,130	543,169	55,101	51,939	1,099,435	0	181,872	0	696,938	348,480	3,388,166
Totals	0	0	0	47,490	0	0	49,612	488,392	1,180,422	145,677	51,939	1,487,117	0	241,394	0	1,147,131	348,480	5,187,654

Step Y/N:	Y		5,187,654
GWI:	2.00%		197,049
GWI at Max:	2.00%		3.95%

Hartford Board of Education School Secretaries

2023-2024 Salary Schedule																	
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	31,014	32,843	34,644	36,471	38,296	35,970	38,092	40,196	37,896	42,319	39,888	44,431	41,888	46,537	45,865	48,652	53,520
2	32,543	34,480	36,389	38,296	40,225	37,762	39,990	42,053	39,806	44,431	41,883	46,647	44,001	48,869	48,158	51,083	56,197
3	34,192	36,197	38,214	40,225	42,214	39,652	41,985	44,318	41,798	46,647	43,965	48,980	46,176	51,321	50,569	53,642	59,008
4	35,888	38,001	40,133	42,214	44,322	41,626	44,090	46,536	43,898	48,980	46,169	51,430	48,483	53,874	53,107	56,334	61,967
5	37,687	39,892	42,130	44,322	46,537	43,754	46,299	48,869	46,085	51,430	48,478	54,005	50,903	56,583	55,753	59,144	65,056
6	40,851	43,226	45,651	48,028	50,422	47,375	50,170	52,945	49,935	55,727	52,531	58,515	55,152	61,308	60,403	64,075	70,482
7	41,608	44,026	46,495	48,915	51,355	48,252	51,100	53,926	50,860	56,754	53,497	59,601	56,174	62,443	61,520	65,259	71,787

2023-2024 FTE's																		
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12	Totals
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	3	7	2	0	6	0	0	0	3	0	21
4	0	0	0	0	0	0	0	1	4	0	0	1	0	0	0	1	0	7
5	0	0	0	0	0	0	0	0	3	0	0	1	0	0	0	2	0	6
6	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	2	0	4
7	0	0	0	1	0	0	1	6	11	1	1	19	0	3	0	11	5	59
Totals	0	0	0	1	0	0	1	10	26	3	1	27	0	4	0	19	5	97

2023-2024 Total Cost																		
Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12	Totals
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	132,954	292,586	93,294	0	293,880	0	0	0	160,926	0	973,640
4	0	0	0	0	0	0	0	46,536	175,592	0	0	51,430	0	0	0	56,334	0	329,892
5	0	0	0	0	0	0	0	0	138,255	0	0	54,005	0	0	0	118,288	0	310,548
6	0	0	0	0	0	0	0	0	49,935	0	0	0	0	61,308	0	128,150	0	239,393
7	0	0	0	48,915	0	0	51,100	323,556	559,460	56,754	53,497	1,132,419	0	187,329	0	717,849	358,935	3,489,814
Totals	0	0	0	48,915	0	0	51,100	503,046	1,215,828	150,048	53,497	1,531,734	0	248,637	0	1,181,547	358,935	5,343,287

Step Y/N:	N	5,343,287
GWI:	3.00%	155,633
GWI at Max:	3.00%	3.00%
	Total Increase, %	11.11%
	Total Increase, \$	552,172
	Compounded Increase, %	11.52%

Hartford Board of Education
2019-20 Secretaries' Negotiations
Salary Comparison for School Secretaries
District Reference Group (DRG)* I

sorted by 2018-19 Max

District	Recent Contract	Classification	2018-19 Min	2018-19 Max	2019-20 Min	2019-20 Max	2020-21 Min	2020-21 Max	2021-22 Min	2021-22 Max	2022-23 Min	2022-23 Max	2023-24 Min	2023-24 Max	Notes
New Britain	2018-23	School Secretary	47,892	53,489	47,892	54,074	47,892	54,932	47,892	55,536	47,892	56,375			12-month position, 37.5 hours/week
New Haven	2015-20	Clerk/Typist	40,697	48,242	41,715	49,449									12-month position, 35 hours/week
Hartford	2018-24 TA	Office Asst (85-12) - Guidance	33,566	47,685	33,566	47,685	33,566	47,685	34,237	48,639	34,922	49,612	35,970	51,100	12-month position/35 hours/week
Bridgeport	2019-24	Clerical Specialist	37,926	47,537	38,685	48,488	39,071	48,973	39,853	49,952	40,650	50,951	41,463	51,970	*2017-19 data provided by Bridgeport BOE; 2019-24 data calculated based on GWI per contract
New London	2019-22	School Sec - Main Office	37,144	43,728	37,887	44,603	38,834	45,718	39,611	46,632					12-month position
Windham	2020-24	Secretary II - Secretary III	32,175	43,624	33,645	44,928	34,652	46,274	35,685	47,658	35,685	47,658	36,738	49,082	12-month position, 37.5 hours/week; 15 steps
Waterbury	2018-22	Secretary II	28,028	no max	28,738	no max	29,448	no max	30,030	no max					12-month position; calculated salary based on a work year of 1820 hours (35 hrs/wk)

Group Average w/o Hartford		37,310	47,324	38,094	48,308	37,979	48,974	38,614	49,945	41,409	51,661	39,100	50,526	
Hartford % +/-		-10.0%	0.8%	-11.9%	-1.3%	-11.6%	-2.6%	-11.3%	-2.6%	-15.7%	-4.0%	-8.0%	1.1%	

*District Reference Groups (DRG) are CT school districts grouped according to similar economic indicators by the Connecticut State Department of Education (CSDE).
Sources: collective bargaining agreements, communication with boards of education; CSDE (for DRG)

MARB – Hartford Subcommittee Meeting

June 23, 2022

Additional Questions Regarding Proposed CBA with Secretaries

Number of Positions: 97

Number of Vacancies: 9

Turnover Rates:

2018 13.3%

2019 6.4%

2020 3.8%

2021 8.5%

2022 8.5% (11 separations YTD)

Number of Insurance Waivers: 20

2021-22 Anthem Annual **Allocated** HDHP Premium Rates (including Dental)

	<u>EE</u>	<u>EE+1</u>	<u>Family</u>
	\$10,057	\$20,301	\$26,915
EE 14%	\$1,408	\$2,842	\$3,768
ER 86%	\$8,649	\$17,459	\$23,147

EE funded deductible 2023-24 \$500/\$1,000

EE funded deductible >2023-24 \$1,000/\$2,000

2021-22 Anthem Annual **Fully Underwritten** HDHP Premium Rates (including Dental)

	<u>EE</u>	<u>EE+1</u>	<u>Family</u>
	\$11,282	\$22,777	\$30,196
EE 14%	\$1,579	\$3,189	\$4,227
ER 86%	\$9,702	\$19,688	\$25,969

COLLECTIVE BARGAINING AGREEMENT
BETWEEN
THE HARTFORD PUBLIC SCHOOLS
AND
THE HARTFORD FEDERATION OF SCHOOL SECRETARIES
LOCAL 1100, AFT, AFL-CIO

JULY 1, ~~2015-2018~~ – JUNE 30, ~~2018~~2024

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This Agreement is made and entered by and between the Hartford Board of Education (hereinafter referred to as the (Board) and the Hartford Federation of School Secretaries - H.F.S.S., Local 1100 (hereinafter referred to as the Union.)

ARTICLE I RECOGNITION

The Board recognizes the Union as the sole and exclusive bargaining representative for the purpose of collective bargaining on matters of wages, hours of employment and other conditions of employment for all office personnel primarily engaged in secretarial and clerical work in the public school system of the City of Hartford, except for those positions designated non-bargaining by the Superintendent or the Executive Director of Human Resources; it is understood that any such designation may be appealed to the State Department of Labor for final resolution.

ARTICLE II BOARD PREROGATIVE

Unless it is specifically abridged by any provision of this Agreement, it is recognized that the Board has and will continue to retain whether exercised or not, the sole and unquestioned right, responsibility and prerogative to direct the operation of the public schools in the City of Hartford in all its aspects, such policies, practices or procedures; to discontinue processes or operations or to discontinue their performance; to select and to determine the number and type of employees required to perform the Board's operations; to layoff, or otherwise relieve employees from duty for lack of work or other legitimate reasons; to create job descriptions and revise existing job descriptions as the Board deems necessary provided that the Board shall provide the Union with timely notice of its intent to create a new job description or revise an existing one. Upon request the Board shall bargain with the Union concerning the impact which any significant change in job duties may have on employees' wages, hours and other terms and conditions of employment; to establish contracts and subcontracts for the Board's operations provided no member (s) of the bargaining unit loses his/her job as a result thereof or assignments in overtime areas, and the bargaining unit shall not be eroded by any such use of subcontracts.

ARTICLE III FAIR PRACTICES

- A. The Board and the Union agree not to unlawfully discriminate in the application of the terms of this contract against any member protected under state or federal discrimination laws, as may be amended from time-to-time.
- B. The provisions of this article are included in the agreement for informational purposes only, and shall not be subject to the grievance procedure.

ARTICLE IV GRIEVANCE PROCEDURE

A. Purpose:

The purpose of the grievance procedure shall be to settle employee grievances fairly and efficiently.

B. Definitions:

A grievance shall mean a complaint by an employee or a group of employees having the same grievance, or the Union, concerning the application meaning or interpretation of this Agreement. A grievance shall also include a complaint arising under the implementation of Board policy based on the application or interpretation of administrative regulations or the direction of the administration contained in the Policy and Administrative Manual. See Section D.8.

C. Procedures:

1. Level One –

Within ten (10) days of the date upon which the alleged grievance occurred or within five (5) days of employee's notification of an incident, the grievant (that is, the employee) individually or accompanied by a Union representative, shall discuss the problem with the school official or administrator against whom he/she is aggrieved with the objective of resolving the matter informally. If the matter is not satisfactorily adjusted within those five (5) days, the employee shall thereafter submit it in writing within five (5) days to the ~~Chief Labor and Legal Officer~~ Senior Executive Director of Human Resources for review at Level Two. Such writing shall set forth specifically the act or conditions on which the grievance was based.

2. Level Two -

The ~~Chief Labor and Legal Officer~~ Senior Executive Director of Human Resources and/or representatives shall meet with the employee and a Union representative (if the employee so desires) within fifteen (15) days of the receipt by him/her of the written grievance and shall give his/her decision in writing to the employee within ten (10) days of such meeting.

~~E~~D. Arbitration:

1. In the event that the aggrieved employee is not satisfied with the disposition of his/her grievance at Level Two, or in the event no decision has been rendered within twenty (20) days after he/she submitted his/her grievance at Step 2 to the ~~Chief Labor and Legal Officer~~ Senior Executive Director of Human Resources or his/her designee, he/she may request the president of the Union to submit the grievance to arbitration within ten (10) school days following the decision of the grievance at Level Two or the expiration of time limits for making such decisions, whichever shall occur first. Simultaneous notification of the appeal to arbitration shall be

forwarded to the ~~Chief Labor and Legal Officer~~Senior Executive Director of Human Resources.

2. The parties may, by mutual agreement, select and retain one or more arbitrators to act as permanent umpire(s). If no agreement is reached regarding the selection of said umpire, or in the event either party wishes to discontinue the permanent umpire system, then the American Arbitration Association shall be used as the arbitration agency in accordance with its respective rules. Fees and expenses of the arbitration are to be borne equally by the Board and the Union.
3. The Union shall have the right to take to arbitration any grievance arising out of interpretation of this Agreement if the decision of the ~~Chief Labor and Legal Officer~~Senior Executive Director of Human Resources is unsatisfactory.
4. The arbitrator shall hear and decide only one grievance in each case. He/she shall have no power to add to, delete from or modify in any way the provisions of this Agreement. The decision of the arbitrator shall be binding upon both parties and all employees during the life of this Agreement, unless the same is contrary to law.

DE. General Provisions:

1. Any grievance, as defined in A. above, not presented for disposition through the grievance procedures described under B. above within the time limits indicated shall not thereafter be considered a grievance under this Agreement. Failure at any step of this procedure to appeal a decision within the specified time limits shall be considered as a withdrawal of the grievance. The time limits specified at any step may be extended in any particular instance by agreement between the ~~Chief Labor and Legal Officer~~Senior Executive Director of Human Resources or his/her designee and the Union.

2. No employee may file for arbitration except with the approval and participation of the Union.

3. The Union shall have the right to be present at the request of the employee, at all grievance conferences and/or hearings. At the request of the employee, the Administration agrees to notify the Union of the time and place of any conference on any written grievance. The Administration agrees to supply the Union with a copy of any grievance and decision not processed through the Union.

4. Meetings held under this procedure shall be conducted at a time and place, which will afford a fair and reasonable opportunity for all persons proper to be present. When such meetings are held during school hours, all persons who participate shall be excused without loss of pay for that purpose. Persons proper to be present for the purposes of this section are an aggrieved bargaining unit member or bargaining unit members, their appropriate Union representatives and qualified witnesses. The Board shall have the right to schedule said meetings after school hours.

5. Grievances arising from the action of an administrator will be initiated with the ~~Chief Labor and Legal Officer~~ Senior Executive Director of Human Resources.

6. After the last day of school and prior to the beginning of the next school year, the word “days” shall mean calendar days excluding legal holidays, Saturdays and Sundays. At all other times, “days” shall mean school days.

7. The Union shall have the right to initiate a grievance or appeal from the disposition of a grievance of an employee or group of employees at any step of this procedure.

8. Grievances, which may arise over the implementation of Board policy, based on the application or interpretation of administration regulations or the directive of the administration, as contained in the Policy and Administrative Manual shall follow the grievance procedure of this Agreement up through the decision by the ~~Chief Labor and Legal Officer~~ Senior Executive Director of Human Resources or his/her designee. The decision of the ~~Chief Labor and Legal Officer~~ Senior Executive Director of Human Resources or his/her designee shall be final.

F. No work stoppage:

The Union and the Board agree that any differences between the parties on matters relating to the Agreement shall be settled by the means herein provided. The Union, in consideration of this Agreement, will not engage in or condone any strike, work stoppage or other concerted refusal to perform any assignment on the part of any employee represented hereunder.

ARTICLE V SALARY PROVISIONS

A. Effective July 1, 201~~8~~⁵ and retroactive thereto, and lasting until June 30, 202~~4~~¹⁸, all bargaining unit members shall be paid in accordance with the salary schedule annexed hereto and designated as Appendix A. Salaries shall be improved as follows.

- ~~1. Effective July 1, 2015, each step of the salary schedule will be improved by 3%.~~
- ~~2. Effective July 1, 2016, each step of the salary schedule will be improved by 3%.~~
- ~~3. Effective July 1, 2017, each step of the salary schedule will be improved by 2.4%.~~

There will be no salary schedule improvement and no step movement from July 1, 2018 through June 30, 2021.

1. Effective July 1, 2021, each step of the salary schedule will be improved by 2%
2. Effective July 1, 2022, each step of the salary schedule will be improved by 2%.

3. Effective July 1, 2023, each step of the salary schedule will be improved by 3%.

A member is only eligible for retroactive payments if the member is actively employed in the bargaining unit at the time the Municipality Accountability Review Board (“MARB”) ratifies the new collective bargaining agreement and no person shall receive retroactive payment if not actively employed in the HFSS at the time of the MARB ratification.

- B.
1. Increments shall be granted to eligible members as set forth in this agreement. Upon expiration of this agreement, members shall not be granted increments unless and until a successor agreement so provides. However, an increment may be withheld by reason of unsatisfactory service.
 2. In years when increments are granted, increments for satisfactory service shall be in accordance with the attached salary schedule (Appendix A).
 - a. There shall be step movement for July 1, ~~2017~~ 2021 and July 1, 2022, for eligible members.

C. An employee who has been in the system for six (6) months or more will be eligible for an increment for satisfactory service (if earned) on July 1, if increment is granted, even though he/she may have changed his/her job assignment prior to July 1 as long as he/she remains in the bargaining unit.

D. All members shall be paid on a bi-weekly schedule. The Board may require direct deposit and provision of electronic notification of pay at its discretion.

E. Overtime:

If a secretary is requested by his/her supervisor to work beyond his/her regular assignment or on Saturday, compensation shall be at a rate equal to one and one-half times (1.5) his/her regular rate of pay. Double time shall be paid for work on Sunday or legal holidays. Such overtime shall be based on minutes worked.

F. Promotion:

A secretary receiving a regular promotion will move laterally on the salary schedule from his/her present position to his/her new position. For example, from step 4 of 095 to step 4 of 105, thereby receiving the proper ratio increase.

G. Reclassification:

If an employee's position is reclassified, then the employee shall be placed on that step of the salary schedule which gives him/her no less than (1) full increment over his/her present salary. One full increment shall be defined as at least \$1,500. For example, if a member on Grid 100-12, Step 4 in 2007-2008 (\$35,418) and his/her position was reclassified to a 105-12, she would be placed on Step 4 of 105-12 (\$37,715). This is the appropriate

placement because Step 3 does not exceed \$35,418 + \$1,500 and he/she must be placed on that step which gives him or her no less than \$1,500.

H. Recognition for Professional Improvement:

1. When an employee completes two (2) years of job-related post-secondary business or college credit, and has not reached maximum on the salary schedule, he/she shall be given an additional increment in either July or September, whichever falls first. An employee who receives a B.A. or B.S. degree and has not attained maximum, shall receive an additional increment on the salary schedule as set forth above.
2. ~~Employees in the bargaining unit shall be reimbursed for up to two (2) college or business courses per year provided said courses have relevancy to his/her job and are approved in advance by the Superintendent or his/her designee.~~ The Board desires to encourage the professional improvement of its employees in areas directly related to their employment. Bargaining unit members who have completed one year of satisfactory service in the Hartford Public Schools and have successfully completed the semester course shall be eligible for tuition reimbursement of up to \$675 per credit, up to a maximum of six (6) credits per year provided said courses have relevancy to his/her job and are approved in advance by the Superintendent or his/her designee. Courses shall be eligible for reimbursement only during the school year in which the employee took the course(s). Employees must submit any course for reimbursement within three (3) months of receipt of the final grade, or the claim for reimbursement shall be waived. For purposes of this article, successful completion means, at a minimum, receipt of a C or a Pass for the completed coursework.

I. Salary Placement Upon Initial Employment:

In determining the initial placement on the salary schedule for employees new to the district, the Superintendent or his/her designee may grant credit for similar experience in other communities and/or for educational achievement and the employee shall be placed on the appropriate step of the salary schedule. However, in no case shall a new employee be placed higher than step 6. Placement shall not arbitrary or capricious. This provision shall not be subject to the grievance procedure.

J. Work Year

Any ten or eleven month employee who continues to work in his/her regular position beyond his/her work year shall be compensated at his/her regular rate of pay.

- K. All summer program secretarial positions will be posted by the first week in June. Bargaining unit members shall be paid at their regular rate of pay for summer program positions.

- L. One (1) step on the salary schedule will be granted to all part-time Board employees who worked for a minimum of 1,500 hours within a period of two (2) years prior to their appointment.
- M. Part-time employees under regular contract who work twenty (20) hours or more per week are entitled to benefits of full-time employees on a pro-rated basis.
- N. When a position will be vacant for at least one (1) week, employees temporarily assigned to work in a higher classification will be paid immediately on that step of the salary schedule which will give him/her an increase of no less than one (1) full increment on the new schedule over his/her present salary. One full increment shall be defined as at least \$1,500. For example for 2007-2008, a member whose salary classification is 90-10 Step 1, making \$24,084, and is assigned to work in a higher classification (95-10) must be placed on Step 2, \$26,684 because Step 1 (\$25,404) does not exceed \$24,084 + \$1,500 or \$25,584.
- O. If a member is assigned increased duties or responsibilities in an equal or lower classification, where approved by the supervisor to work additional time, the only compensation shall be overtime pay for extra time worked.

If a member is assigned additional duties of a higher classification, but not an identifiable position in a higher classification, the member shall notify the Union President and the ~~Chief Labor and Legal Officer~~ Senior Executive Director of Human Resources of the additional specific duties in writing. And, upon mutual agreement of the Board and the Union, such member shall receive additional compensation effective the first day that written notice to both the ~~Chief Labor and Legal Officer~~ Senior Executive Director of Human Resources and Union President is received.

**ARTICLE VI
FRINGE BENEFITS**

- A. 1. Health Insurance - The following coverage shall apply to members of the bargaining unit.

Participating employees shall contribute the following percentages toward the annual premium or fully insured premium equivalent costs for individual or family coverage:

Effective upon Board ratification:	13%
July 1, 2016:	15%
July 1, 2017:	17%
<u>Effective upon MARB Approval</u>	<u>17.5%</u>

Employee deductions shall be made pursuant to Section 125 of the IRS Code.

All employees hired on or after July 1, 2016 may only enroll in the HDHP with HSA and not have access to the PPO plan. Any employee already enrolled in the PPO who becomes a HFSS member

after July 1, 2016, shall be permitted to remain in the PPO plan. Any member who elects the High Deductible Health Plan with the HSA shall not thereafter return to the PPO.

Effective July 1, 2023 the only health insurance plan available to bargaining unit members will be the High Deductible Health Plan with a Health Savings Account.

Employees enrolled in the Board’s PPO Plan are eligible for the Board’s managed three-tier drug rider as follows:

- \$10 generic
- \$25 formulary brand
- \$40 non-formulary brand

Mail Order - 2X co-payments for a 90-day supply.

Out-of-Network visits shall be subject to a \$250 deductible and 20% coinsurance for an individual plan up to a \$1,250 yearly maximum. Family plans shall be subject to a \$500 deductible and 20% coinsurance up to a \$2,500 yearly maximum.

Employees enrolled in the Board’s Preferred Provider Plan are eligible for the Board’s managed three-tier drug rider as follows:

- \$10 generic
- \$25 formulary brand
- \$40 non-formulary brand

Mail Order: Two times the applicable co-payment for a 90-day supply.

Effective July 1, 2013, there shall be mandatory generic drug substitution consistent with the State of Connecticut Benefit Design and State of Connecticut Maintenance Drug Network. If this plan is not available to the Board, it shall no longer be offered to the membership.

1. High Deductible Health Plan with a Health Savings Account (“HSA”)
Members shall contribute the following percentages toward the annual premium or the Anthem allocation rate plus not more than four percent (4%) fully insured premium-equivalent costs for individual, individual + 1 or family coverage on the HDHP with HSA:

July 1, 2016:	12%
July 1, 2017:	14%
<u>Effective on MARB approval:</u>	<u>14.5%</u>
<u>July 1, 2023</u>	<u>15.0%</u>

In-Network services shall be subject to a \$2,000 deductible for an individual plan and \$4,000 per family. The plan pays 100% in network services after the deductible, except for prescription drugs (Rx).

Out-of-Network services shall be subject to a 20% coinsurance for an individual plan up to a yearly maximum of \$2,000 individual and \$4,000 per family. Out of network out of pocket maximum is \$4,000 per individual and \$8,000 per family (including the deductible).

Upon reaching the deductibles, there shall be a Rx co-payment applied as follows:

Generic: \$5

Brand (formulary): \$15

Brand (non-formulary): \$30

Up to an out of pocket maximum of \$1,000 per individual and \$2,000 per family

Employee payroll deductions shall be made in accordance with the Board's Section 125 Premium Conversion Plan.

Effective July 1, 2022, the Board shall contribute fifty percent (50%) of the applicable HDHP deductible amount. The Board's contribution toward the HDHP deductible will be deposited into the HSA accounts in two equal installments, the first on or about July 1, 2022 and the second on or about January 1, 2023. In subsequent years, the Board's contribution will be deposited into the HSA accounts in two equal installments, the first on or about July 1st and the second on or about January 1st. The Board's contribution will be pro-rated for members hired after July 1st in any year.

For the 2023-2024 school year only, the Board shall contribute seventy-five percent (75%) of the applicable HDHP deductible amount for those members who were not enrolled in the HDHP for the 2021-2022 school year and are transitioning to the HDHP for the 2023-2024 school year ("transitioning members"). For the 2023-2024 school year for transitioning members, two-thirds of the Board's contribution toward the HDHP deductible will be deposited into the HSA account during the first week of July 2023, and one-third of the Board's contribution toward the HDHP deductible will be deposited into the HDHP during the first week of January 2024. For the 2023-2024 school year, the Board shall contribute fifty percent (50%) of the applicable HDHP deductible for all other members enrolled in the HDHP. The Board's contribution toward the HDHP deductible for non-transitioning members will be deposited into the HSA accounts in two equal installments, the first during the week of July 1, 2023 and the second during the week of January 1, 2024. The parties acknowledge that the Board's contribution toward the funding of the HDHP plan is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HDHP deductible for retirees or other individuals upon their separation from employment. The Board's contribution toward the HDHP deductible will be deposited into the HSA accounts in two equal installments, the first during the week of July 1, 2023 and the second during the week of January 1, 2024. The Board's contribution will be pro-rated for members hired after July 1st in any year or for members who leave prior to June 30th.

The parties acknowledge that the Board's contribution toward the funding of the HSA plan is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HSA deductible for individuals upon their separation from employment on departure from the Union.

Any member who is enrolled in Medicare may not participate in the HSA and must participate in a health retirement account (HRA).

2. Through June 30, 2023, Anthem Blue Cross/Blue Shield Full Service Dental Plan fully paid for the employee and the employee's enrolled dependent(s). Employees and their enrolled dependents will be provided riders A, B, C, D and E (DCE) up to age 25 at no cost. This plan is subject to the premium cost sharing specified above in paragraph A of this Article. The premium cost share shall be at the PPO rate.

After June 30, 2023, the dental plan is subject to the premium cost sharing specified for the HDHP above.

3. Coverage will be provided for handicapped or disabled dependents children who are 25 years of age or older. The employee and their dependent(s) must meet with Anthem Blue Cross/Blue Shield's periodic medical certification requirements in order to qualify for the medical coverage contributions.
4. If the employee or the employee's dependent(s) become ineligible for medical or dental coverage they can purchase the coverage at their own expense at the group rate plus the 2% administration fee in accordance with the Consolidated~~Congregational~~ Omnibus Budget Reconciliation Act (COBRA).
5. All employees shall receive an amount of group life insurance, without cost, equal to approximately one and one half (1.5) times his/her salary. The city will make available to all unit members a Supplemental Universal Life Insurance Program. Such program will be voluntary, provide discounted rates, and will be paid by each employee through payroll deductions. The program will offer portability and guaranteed rates at the time of separation from the Board.
6. The Board reserves the right to study alternative insurance plans to the plans outlined in this section provided the following steps are taken:
 - a. The plan suggested as an alternate must contain at least a substantially equal benefit level as the present plan at no additional cost to the employee.
 - b. The Union will have the opportunity to study the plan for a period of twenty (20) working days.

- c. At the end of the twenty (20) day period, the Board and the Union will mutually agree to an impartial arbitrator if comparability is an issue, for the purpose of a comparability study. If the parties are unable to agree on an arbitrator, the American Arbitration Association shall be requested to appoint an arbitrator with expertise in the health insurance field in accordance with its rules and regulations. The decision of the arbitrator as to whether the proposed plan is substantially equal to the then current plan shall be binding on the parties.
- d. If the proposed plan is comparable and portable through the United States, the Board may substitute as soon as possible.
- e. Proposed changes are limited to no more than one (1) proposed change for each type of health insurance during the life of the contract.

7. Medical and Dental Insurance Waiver/Withdrawal from Health Care Coverage

Effective July 1, 2023, and each July 1 thereafter, bargaining unit members who are eligible for medical and dental insurance benefits through the Board may voluntarily elect, subject to Section 125 of the Internal Revenue Code, to waive their Board-provided medical and dental insurance coverage for a minimum of one (1) year, except as provided below. A bargaining unit member who opts not to accept medical and dental insurance through the Board's medical and dental insurance plans, in lieu thereof, shall be paid an annual amount of One Thousand Dollars (\$1,000.00) at the end of that fiscal year, provided the bargaining unit member timely notifies the Office of Talent Management before the close of the annual enrollment period. In order to be eligible for this annual payment, the bargaining unit member must provide evidence that the bargaining unit member and the his/her expected tax family are or will be enrolled in minimum essential health care coverage through another source (other than coverage in the individual market, whether or not obtained through the Exchange) (the "alternate coverage"). This waiver, including the evidence of alternate coverage, must be renewed each year during the annual open enrollment period. Payment for the waiver will be paid only upon the completion of the entire plan year, payable during the month of July of the subsequent year.

Any bargaining unit member who subsequently becomes ineligible under alternate medical insurance coverage during the one (1) year period shall be entitled to re-enroll under the Board's medical insurance provisions provided that the Office of Talent Management is notified by the bargaining unit member in writing. If the bargaining unit member re-enrolls in the Board's medical insurance plan before the expiration of the one (1) year period, he or she shall receive a pro-rated amount for any full month that he or she has not received medical insurance from the Board.

- B. HFSS agrees that any portion of the health, dental or prescription drug plan may be self-insured or insured at the sole discretion of the Board. Further, the Board has the discretion to change the Pharmacy Benefits Manager to use the State vendor.
- C. If the total cost of a group health plan or plans offered under this contract triggers an excise tax under Internal Revenue Code Section 49801 or any other local, state or federal statute or regulation, the Board reserves the right to offer a group health plan or plans with a total combined cost that falls below the excise tax thresholds. Eligible employees will be given the option to enroll in the lower cost coverage option(s). If the employee chooses to enroll themselves or their eligible family members in a coverage option or options that triggers an excise tax, 100% of any such excise tax will be borne solely by the employee.

The Board will allocate \$1,000 for the purpose of reimbursing secretarial staff members for damage or loss, excluding cash, to personal property incurred during an employee's working hours and/or performance of duty. All reimbursements will be held until the end of the fiscal year, at which time reimbursement will be made in full if the \$1,000 is sufficient; otherwise, prorated reimbursement will be made according to the demands on the fund.

DE. Sick Leave:

1. All twelve (12) month employees will accrue two (2) days per month of active pay status up to twenty-four (24) sick leave days per full year. ~~The unused portion of which may be accumulated to a total of 188.~~ All eleven (11) month employees shall accrue two (2) days per month of active pay status or up to twenty-two (22) sick leave days per full year, accumulated to a maximum total of 169. All ten (10) month employees shall accrue two (2) days per month of active pay status or up to twenty (20) days per full years, accumulated to a maximum total of 150.
2. Ten (10) and eleven (11) month employees who work beyond their scheduled work year, either in their appointed position or in a summer position, shall have access to their unused personal and sick days.
3. Upon retirement of an employee, such employee shall be entitled to receive, on the basis of his/her current wages, a maximum of sixty (60) days for twelve (12) month employees, a maximum of fifty-five (55) days for eleven (11) month employees, and a maximum of fifty (50) days for ten (10) month employees or twenty percent (20%) of the total unused sick leave days of the person's total period of employment, whichever is greater. And, provided further that no employee shall be entitled to severance pay hereunder unless he/she shall have notified the administration sixty (60) days prior to his/her retirement of his/her intention to retire. This proviso shall not be applicable to employees who die or become physically disabled in such a way as to force their retirement.

4. In the event of the employee's death, his/her spouse and/or minor children shall receive, on the basis of his/her current wages, the employee's full compensation for any of the employee's unused accumulation of sick leave. In the event the employee has neither a spouse nor children, then compensation for the unused sick leave shall be given to the estate of the deceased employee.
5. If an employee who is on an approved leave of absence with pay returns to employment, he/she shall receive credit for accrued seniority and all benefits.

ED. Vacations:

1.
 - a. For all twelve (12) month employees hired on or before June 30, 1982, two (2) days are provided for each month of active service (or major fraction of the working days of a month), to a maximum of twenty-four (24) vacation days, of which at least twenty (20) must be taken during the period beginning one (1) week after the close of school and one (1) week before Labor Day. Unused vacation days may not be accumulated from one (1) year to the next. Vacation days earned in the twelve (12) month period from July 1 to the following June 30 may not be used during that period except in unusual situations, and permission must be authorized by the Superintendent or his/her designee.
 - b. Exceptions to these policies may be made at the discretion of the immediate supervisor with the approval of the Superintendent or his/her designee.
 - c. All twelve month employees shall earn vacations in accordance with the following schedule:

Years of Service	Allotment	Per Month
0-2	10 days	0.83 days
3-5	15 days	1.25 days
6-10	20 days	1.66 days
11 or more	24 days	2.00 days

2. Ten and eleven month employees shall not be expected to work during student winter recess or spring recess.
3. Pro rata accumulated vacation pay shall be granted to an employee in the event he/she terminates his/her services with the Board. In no case shall a member be paid out more than twenty-four (24) vacation days.
4. In the event of the death of an employee, his/her spouse and/or minor children shall receive his/her pro rata vacation pay. In the event the employee has neither a spouse or children, the pay shall be given to the estate of the deceased employee.

5. A written report of vacation accumulation will be provided to each bargaining unit member upon request, no more than once per year.

FE. Personal Days:

1. Employees shall be permitted absences, without loss of pay and without deduction from sick leave accumulation, up to a total of not more than five (5) personal days in any school year for any and all of the listed reasons noted below. Any days used for personal purposes beyond the five (5) days, will be days of personal leave without pay. An employee who has taken personal leave on an emergency basis, must make the necessary arrangement to file the Personal Leave Request Form upon the date of his/her return from leave. Failure to do so, will mean loss of pay for that day.

Reasons:

- a. In the event of serious illness or death of wife, husband, father, mother, son, daughter, grandfather, grandmother, grandchildren, father-in-law, mother-in-law, sister, brother, sister-in-law, brother-in-law, uncle, aunt, or child related by blood, by marriage or a member of his/her immediate household (not to exceed five (5) days in any school year);
 - b. Holy days (not to exceed three (3) days in any school year);
 - c. Quarantine;
 - d. Absence of ~~husband~~-spouse for birth of child to ~~wife~~-spouse (not to exceed two (2) days in any school year). Absence for parent for adoption of child not to exceed two (2) in any work year.
 - e. Temporary absence for personal reasons is limited to situations not under the control of the applicant which make such absence from service necessary. Prior approval must be given by the appropriate supervisor. Such approval shall not be unreasonably withheld.
2. Employees shall be notified when their leave is approved.

GF. Longevity:

1. Employee's longevity payments shall be earned on the employee's anniversary date in recognition of his/her length of service in accordance with the table below and payment will be made annually in one (1) lump sum on July 1. Pro rata longevity payments will be granted an employee in the event said employee terminates his/her service with the Hartford Board of Education.

YEARS	AMOUNT
6-9	\$ 500
10-14	550
15-19	675
20-49	775
50-PLUS	1,225

2. For purposes of said longevity payments, employees on paid sick leave shall be included under the longevity payment schedule.
3. In the event of an employee's death, pro rata longevity payments will be made to the employee's spouse or dependent children, or in the absence of survivors, to the estate of the deceased.

ARTICLE VII PENSIONS

The provisions of this Article are included in the Agreement for informational purposes only; they are not intended to be comprehensive and may not be up-to-date. This Article shall not be subject to the grievance procedure.

- A. The present retirement benefits of the MERF and RAF plans of the City of Hartford shall continue in effect.
- B. MERF provides that final average pay for employees within the bargaining unit shall mean the average annual rate of pay for the highest five (5) years of his/her earnings during the last ten (10) years of his/her service immediately preceding his/her retirement.
- C. The Hartford Board of Education agrees to recommend to the Hartford Court of Common Council that the following additional benefits in the retirement plan be extended upon adoption to members of the bargaining unit by amending Chapter XVII, Section 3 of the Charter of the City of Hartford:
 1. An employee with at least twenty-five (25) years of service and at least fifty-five (55) years of age, or an employee with at least ten (10) years of service and at least sixty (60) years of age will be eligible for a pension based on two percent (2%) of the employee's final average pay per whole year of service.
 2. The normal retirement allowance shall amount to two percent (2%) of the final average pay for each year of service to a maximum of seventy percent (70%) of the final average pay. The final average pay will be computed on the basis of the employee's highest five of the last ten (10) years of his or her gross earnings.
 3. Any employee who is age fifty-five (55) with at least ten (10) years of service but less than twenty-five (25) years of service shall be eligible to receive a pension

based on the above formula but reduced by four percent (4%) for each whole year the employee retires short of age sixty (60).

4. Any disability or disability allowance shall be computed as provided above and shall be subject to the limitations of Chapter XVII, Sections 3(e) and 3(f).
5. Commencing July 1, 1988 all employees shall contribute to the pension fund a total of four percent (4%) of the employee's earnings on which Social Security taxes are paid and seven percent (7%) of the balance of the employee's earnings to be deducted at each pay period and credited to his or her account in the fund. This contribution shall be in lieu of any previous contributions required.
6. The employee contributions to the pension fund of employees represented by Local 1018C Hartford Federation of School Secretaries, HFT, CSFT, AFT, AFL-CIO will be credited with three percent (3%) interest on such contributions. Present employees will be credited with such interest on their contributions as of June 30, 1988 or to the date of their employment whichever is later. Each July 1, after July 1, 1988 contributions and interest shall be credited with three percent (3%) interest. Once credited, the interest and contributions made by the employee to the pension fund shall be payable to the employee upon separation from the city employment except that no such payment will be made to an employee granted a pension in accordance with Chapter XVII, Section 3.
7. Members of the bargaining unit shall be allowed to buy four (4) years of military service provided that the employee pays the prescribed contributions with interest in accordance with the provisions and stipulations of the plan.

D. Insurance:

1. After retirement the employee, at his/her expense, may maintain Life Insurance at a level not less than fifty percent (50%) of its face value at the time of retirement except that if the employee is a member of the City Retirement Plan, Group Life Insurance up to \$5,000 is provided at no cost.

**ARTICLE VIII
HOLIDAYS**

A. All office personnel are granted the following holidays, on the days designated by the Board:

- | | |
|-----------------------|---------------------------|
| 1. New Year's Day | 6. Independence Day |
| 2. Martin Luther King | 7. Labor Day |
| 3. President's Day | 8. Thanksgiving Day |
| 4. Good Friday | 9. Day After Thanksgiving |
| 5. Memorial Day | 10. Christmas Day |

Twelve month bargaining unit members shall be given three floating holidays per year which may be designated by the district. Said designation can be modified with the mutual agreement of the twelve month employee and the supervisor.

B. When a holiday falls on a weekend, that holiday will be observed on a regular work day.

C. If school is in session on a holiday, or if there is a failure to observe said holiday, the holiday will be rescheduled or the employee shall be granted compensatory time or pay in lieu thereof.

ARTICLE IX LEAVE PROVISIONS

A. Child-Bearing Disability Leave:

Bargaining unit members who become pregnant may be placed on short-term leave status for child-bearing leave purposes under this paragraph unless they elect a long-term leave under the provisions of paragraph B. Any bargaining unit member who becomes pregnant shall so notify the Superintendent or his/her designee at least four (4) months prior to the expected date of delivery. Leave shall begin when, in the opinion of her doctor, she is no longer physically able to work, or upon confinement, whichever comes first.

Leave shall expire when, in the opinion of her doctor, she is physically able to return to work. Normally, leave is not expected to continue more than six (6) weeks after delivery.

Leaves of absence for child-bearing shall be with pay to the extent of unused sick leave days, but normally not more than six (6) weeks before and six (6) weeks after delivery. A bargaining unit member on child-bearing leave will be assigned to her former position upon return or equivalent position if her former position has been eliminated. (See Article XII.) If a bargaining unit member on childbearing leave returns to work more than eight (8) weeks after the delivery date, she may be assigned to her former position or an equivalent position at the discretion of the Superintendent.

B. Child-Rearing Leave:

A bargaining unit member completing his/her probationary period who is expecting a child or whose spouse is expecting a child, or who has firm plans to adopt a child in the immediate future, upon request, shall be granted a long-term leave for child-rearing purposes. Such leave shall begin either at the start of or at mid-point of the school year, and shall end either one-half or one (1) full school year later. The request for such leave must be made at least thirty (30) days prior to its commencement, and must specify whether the request is for leave of one-half or one (1) full year.

Upon return, a bargaining unit member shall be assigned to his/her former position or an equivalent position at the discretion of the Administration. Leaves of absence for child

rearing shall be without pay, unless otherwise ordered by an applicable final decision of a Court of competent jurisdiction.

C. Professional Leave:

A bargaining unit member who has completed his/her probationary period may request an unpaid leave of absence for the purpose of furthering his/her education. Such leave shall begin either at the start or at the mid-point of the school year and shall end either one-half or (1) full school year later. Application for such leave shall be made to the Superintendent, in writing, at least thirty (30) days prior to its commencement and must specify whether the request is for leave of one-half or a full school year. Where possible, the bargaining unit member shall be placed in the same position or an equivalent position upon his/her return.

**ARTICLE X
WORK DAY - WORK YEAR**

- A. The work year for ten (10) month employees shall be 193 days.
- B. The work year for eleven (11) month employees shall be 213 days, effective July 1, 2007.
- C. The work year for twelve (12) month employees shall consist of fifty two (52) weeks, (40 hours each) excluding earned vacation days, sick days, personal days, and holidays as set forth in this Agreement. Effective July 1, 2014, the standard work week shall be up to 40 hours a week. A supervisor may require a member to work forty (40) hours in a week and shall compensate at the hourly rate, not at time and a half, for hours over 35 and under 40.
- D. All bargaining unit employees who work a seven (7) hour work day shall do so between the hours of 7:00 a.m. and 5:00 p.m. with at least a half hour work-free lunch period Monday through Friday. However for any new position, the seven or eight hour day may be posted based on the needs of the school/district.

**ARTICLE XI
UNION RIGHTS**

- A. The Board agrees to deduct via payroll dues for all members of the bargaining unit who authorize such payments in writing, unless an individual member gives notice to the Director of Human Resources, in writing, that he or she wishes to have deducted the service fee only. Effective with the date of the union's notification of the employee's written authorization, employee's date of hire, the proper deduction will be made each pay period month from the employee's salary and forwarded to the Union monthly. The Board shall be held free and harmless from any liability in handling such Union dues. Employees on unpaid leaves of absence must make suitable arrangements in advance of such leave to pay the Union dues directly to the Union.

B. The Union shall hold the Board and City harmless against any and all claims, demands, liabilities, lawsuits, counsel fees or other costs which may arise out of, or by reason of, actions taken against the Board and/or the City as a result of the administration of the provisions of this article.

CB. Exclusive Bulletin Board:

At least one (1) bulletin board shall be reserved at an accessible place in each work location for the cooperative use of the Union in conjunction with the other Federation Chapters for the posting of Union notices or announcements.

DC. The Board will provide each employee with a copy of this Agreement within an agreed upon time limit after the signing of this Agreement. New employees will be provided with a copy of this Agreement at the time of hire, but not later than forty-five (45) days after the date of hire. The cost of reproducing the Agreement shall be equally borne by the parties.

ED. Delegate Release Time:

The Union shall be allowed a maximum of fifteen (15) days of Union leave per year with pay to attend official Union conventions with advance approval of the Superintendent or his/her designee. A maximum of thirty (30) days may be banked.

FE. There shall be made available to the Union, upon its request, any and all information, statistics and records which the Union may deem to be relevant or necessary for the proper enforcement, implementation or negotiations of the terms of this Agreement, to the extent to which such material is readily available or is reasonably obtainable. Records of bargaining unit members other than those involved shall not be available without the approval of the individual bargaining unit member. The furnishing of such data, records, etc., shall be in conformity with both State and Federal regulations.

GF. Upon request from the Secretary of the Federation, the Human Resources Department shall provide a list of all employees covered under the Union contract, stating employee number, name, location, assignment, L/A status, appointment date, degree, step and salary.

ARTICLE XII SENIORITY

A. Seniority shall be defined as an employee's length of continuous full-time service within the bargaining unit commencing with his/her most recent date of hire.

Hartford Residency –

Any member of the bargaining unit hired after July 1, 2007, shall receive an additional year of service credit for seniority for purposes of layoff/recall for maintaining residency in Hartford.

In order to be eligible for the additional credit for Hartford residency, Hartford must be the member's primary residence. To demonstrate residency, the member must produce to the Chief Talent Officer, with a request for the residency seniority credit, any three of the following documents that show evidence of Hartford residency: utility bill, car insurance, lease, property tax bill, voter registration card, drivers' license. Such evidence must be provided upon request and/or on an annual basis. The Board may discontinue such residency seniority credit upon belief of fraud. Failure to communicate in writing regarding a change in residency or any deception regarding primary residence shall be viewed as insubordination/moral misconduct.

- B. Seniority shall continue to accrue during all authorized leaves of absence with pay and sick leave. Seniority shall freeze during all authorized leaves without pay and any absence without pay which continues for more than thirty (30) continuous days, in accordance with law.
- C. During July of each year the Union shall notify the Executive Director of Human Resources of the names of the Union Executive Board at each work location. Elected Officers but not more than four (4) persons shall be accorded super-seniority for the purpose of protecting the officers from layoff and involuntary transfer, except if there is a position elimination/layoff.
- D. In case of a tie, seniority shall be determined by the last four (4) digits of the bargaining unit member's social security number. The higher number shall have more seniority. If an employee has no social security number, then the last four (4) digits of the employee's identification number will be used.
- E. The following is a non-exhaustive list of circumstances where an employee shall lose his/her seniority rights:
 - 1. If he/she resigns;
 - 2. If he/she is discharged for just cause;
 - 3. If he/she is laid-off for lack of work and such layoff continues for more than two (2) years, and
 - 4. If he/she fails to report to work within ten (10) working days, after due notice by the Board to the employee's last known address to return to work after layoff or leave of absence has expired.

ARTICLE XIII LAYOFF PROVISIONS

- A. A **lay-off** is a district-wide reduction in force, generally the result of budgetary shortfalls. In a lay-off, positions would be lost throughout the district offices.

A **position/job elimination** is a reduction in force that is limited to specific individual(s), office(s), or department(s). This would apply, for example, if a department is reorganized, if a position is made obsolete by technology or otherwise, or if a supervisor's position is eliminated.

- B.
1. Layoffs shall take effect as follows:
 - a. Probationary employees (initial employment);
 - b. Full-time employees shall be laid-off in the reverse order of their seniority. The Board may deviate from seniority for need of specific job qualification(s) and skills directly related to the job. Such determination shall be made by the Board in its discretion and shall not be arbitrary or capricious.
 - c. No executive assistant in the district shall be bumped from his/her specific position at a specific location by any other member.
 - d. No data entry specialist in the district shall be bumped from his/her specific position at a specific location by any other member.
 - e. In the position category Payroll Specialist, bumping shall occur by seniority within the category. No member outside of the category shall bump into a Payroll Specialist position.
 - f. In the position category Account Clerk, bumping shall occur by seniority within the category. No member outside of the category shall bump into an Account Clerk position.
 2. In the above categories regularly appointed employees shall be laid-off by inverse seniority within classifications.
 3.
 - a. The layoff provisions of this Agreement may not be applied to roster employees hired after January 1, 1976. The application of such layoff provisions in this Agreement shall not be applied to such employees if it would conflict with the Affirmative Action Program of the Board.
 - b. Whenever a position is to be eliminated due to a lay-off (as defined above), the employee holding that position shall be entitled to replace or "bump" the employee with the least seniority in the same or a lower classification for which the employee is qualified, subject to the provisions of "a" above unless there is a vacancy within the same classification to which the employee may be transferred first. Employees in the bargaining unit may not "bump-up" into a higher classification.
 4. When the position to be eliminated, due to a lay-off (as defined above), is one (1) of a number of identical positions, the person with the least seniority shall be the person who is laid-off or bumped. For example, elementary secretaries, payroll clerks, and account clerks will each be considered as identical positions.
 5. Laid-off roster employees, within the job classification, who are qualified and with the most seniority, shall be rehired first.

6. Where possible, if a position is eliminated or absorbed due to a lay-off (as defined above), the employee in said position shall be transferred to a position within the same classification. If the employee is placed in a lower classification, he/she shall be paid at his/her present classification rate for a period not to exceed three (3) months or until a position within the original classification is available, whichever is sooner. If the position reopens, the employee shall have the first right to be transferred to said position. If more than one (1) position within the job classification for which he/she is qualified is eliminated, then seniority shall prevail in transfers to other positions within the same or a lower job classification.
7. Any bargaining unit member on layoff shall be mailed a recall notice by certified mail sent to his/her last known address and must respond to the Administrator for Personnel and Labor Relations within fifteen (15) postal days from the mailing date of such notice. To insure coverage under this provision, bargaining unit members must keep the Board informed of all address changes.
8. An updated seniority list shall be furnished to the Union prior to the execution of any layoff.

ARTICLE XIV TRANSFERS AND OPPORTUNITIES

- A. Vacancies and new positions within the bargaining unit which are to be filled shall be posted at each work location. The posting will set forth the qualifications, schedules, rates of pay and the procedure for application. Employees in the bargaining unit shall have ten (10) working days from the date of the posting to apply for the position. The position shall be held open for the full ten (10) days.
- B.
 1. A secretary will be qualified for a posted position provided that he/she meets the reasonable qualifications related to the job description and has passed the appropriate test for the job classification of the posted position either before the posting or at the test immediately following the posting.
 2. A secretary who has not passed the appropriate test may apply for a posted position. He/she may be appointed to the position in an acting capacity only if there are no qualified applicants for the position. ~~Acting appointments shall be placed on Step 1 and shall be in accordance with Article XV.~~
- C. In determining who shall be selected from among the qualified applicants, the following criteria shall be applied:
 1. Job Performance
 2. Prior Experience

3. Professional Improvement
4. Qualifications of the Position
5. Seniority

Where applicants are substantially equivalent, seniority shall be a prime factor.

6. Special Need
7. Interview results.

- D. Unless all applicants are not qualified, vacancies which are to be filled will be filled no later than thirty (30) calendar days after the closing date of the posting. Written notice of the decision will be forwarded to each applicant and the Union when the decision is made. This paragraph shall not be subject to the grievance procedure.
- E. The Union shall receive a copy of every appointment letter at the time the appointment is made.
- F. Any employee who voluntarily transfers to a different position, whether a promotion or not, shall have a three (3) month probationary period. During the probationary period, the employee's immediate supervisor will prepare a written evaluation and present a copy to the employee. Normally, no formal evaluation shall be conducted prior to the completion of at least six (6) weeks experience in the position. If improvement in services is necessary, it will be clearly stated in this evaluation. Based on the evaluation, the probationary period may be extended an additional three (3) months. If at the end of either the original or the additional period it has been demonstrated that the employee is not able to perform the duties of a new position, where possible, he/she will be placed in a position equivalent to the former classification with no loss of rights under this Agreement.
- G.
 1. When a secretary is requested to transfer to a state or federally funded position, his/her status as a regular Board employee shall not be jeopardized.
 2.
 - a. Involuntary transfers shall not be made without prior consultation with the secretary concerned, at which time the secretary shall be notified of the reasons for the transfer. Secretaries shall receive written notice of a transfer. Where possible, said notice shall be sent at least two (2) weeks prior to the effective transfer date.
 - b. During the summer, ten (10) month and eleven (11) month secretaries shall be notified, in writing, and by certified mail at the address on file with the Board, of any involuntary transfers and the reasons therefore.
- H. New employees shall be considered probationary during their first one hundred twenty (120) working days (excluding any authorized or unauthorized leave). During the

probationary period, the employee shall not have recourse to the grievance procedure. Furthermore, new employees will not attain seniority rights during the probationary period; however, upon completion of the probationary period, his/her seniority shall date back to the date of his/her original employment.

During this period, an evaluation should be written by the employee's immediate supervisor and presented to the employee. If improvement in services is necessary, it should be stated clearly in this evaluation. A formal evaluation will generally occur ~~at the end of the first four (4) weeks~~ at the end of sixty (60) working days -of experience in the job.

I. Biennial Appeals Procedure:

1. Biennial Filing Period:

All appeals for reclassification must be filed during the first fifteen (15) working days in November and reviewed by a committee of not more than five (5) persons each for the Union and the Administration.

2. Review, Discussion and Disposition Period:

All appeals will be heard and adjudicated between the first working day in December and the last working day in March of the following year. Employees will be notified of the committee's decision as soon as possible, but in no event no later than June 15.

3. Validity of Appeals:

Only requests for appeals made during the period specified above will be considered as valid appeals (with the exception of those noted below) for that school year.

4. Exception Policy and Procedure:

If both parties of the Appeals Committee (Union and Administration) agree that an extraordinary circumstance existed which prevented an appeal(s) from being filed within the stipulated period, an exception can be made. The extraordinary circumstances may be illness, death in the family, marriage of a secretary, etc., which kept the employee away from his/her place of work during the entire filing period.

5. The effective date of reclassification will be the first day in July following the disposition.

6. Upgrading Appeal Procedure:

When an upgrading has been approved, an updated job description will be mutually agreed upon by the Board and the Union. A copy of the updated job description will be given to the employee.

ARTICLE XV LONG-TERM SUBSTITUTES, ACTING APPOINTMENTS

A. Acting Appointments:

Secretaries appointed acting will:

1. Be placed on ~~step 1 of~~ the appropriate salary classification and ~~but~~ will be given credit ~~on the proper step retroactively to the date of appointment,~~ for previous experience and/or college degree, ~~if the qualifying tests for the position are passed within sixty (60) days of the initial appointment date.~~
- ~~2. Not be eligible for step increases, salary improvements, and/or salary increases.~~
23. Have their employment terminated not later than one (1) year after their appointment date if qualifying test has not been passed.

~~B. Any person initially employed in an acting position who is subsequently appointed to that position will start and remain on step 1 of the appropriate salary classification but will be given credit on the proper step retroactively to the date of employment for previous experience and/or education if the qualifying tests for the position are passed within two (2) months of the initial employment date.~~

ARTICLE XVI TESTING

The Board, with input from the Federation, will review the current testing procedures and will develop a new plan of testing, within one year from the ratification of this Agreement.

- A. Any bargaining unit member who wishes to be permanently appointed to a position in a different classification must have taken and passed any applicable ~~examination within the last three (3) calendar years preceding the appointment.~~ However, the unit member need not have passed any applicable test(s) in order to apply for said position.
- B. All bargaining unit members who pass any applicable examination(s) will have their names placed on the eligibility list for any position within the category of the examinations that they have passed. ~~Their names will remain on the eligibility list for that category for three (3) calendar years.~~

ARTICLE XVII PERSONNEL FILE

- A. **Limitations on File.**
Official files shall be maintained so that bargaining unit members have a right of access and review of their files. Use of material contained in bargaining unit members' files in disciplinary proceedings shall be subject to review under the just cause standard applicable to such proceedings. No anonymous letters or materials shall be placed in a bargaining unit member's personnel file.
- B. **Right to Review File.**
The bargaining unit member shall, upon request, be given the opportunity to review the contents of his/her file.
- C. **Right to Reply.**
The bargaining unit member has the right to reply to any document with a formal letter addressed to the Superintendent of Schools. This letter will be placed in the file.
- D. **Right to Copy Material.**
Each bargaining unit member shall receive, upon request, a copy of supervisory records and reports of competence, personal character and efficiency, maintained in his/her personnel file with reference to evaluation of his/her performance. The cost of facsimile copies shall be borne by the Board. The cost of facsimile copies of materials other than those cited above (e.g. transcripts, recommendations other than employment recommendations, commendatory letters from outside, etc.) shall be borne by the bargaining unit member.

**ARTICLE XVIII
DISCIPLINARY PROCEDURES**

- A. All disciplinary actions shall be for just cause and shall not be inconsistent with the infraction for which the disciplinary action is being applied.
- B. All suspensions and discharges must be stated in writing with reason given and a copy given to the employee at the time of suspension or discharge. Simultaneous notification shall be given to the Union.

**ARTICLE XIX
GENERAL PROVISIONS**

- A. It is understood that present policy as written in the Board Policies remains in effect and is binding on both parties except as amended or eliminated therein.
- B. Secretaries shall not be responsible for supervising or otherwise monitoring students sent to or left in the office.
- C. Secretarial help shall not be expected to move and/or unpack supplies of unreasonable size or weight.

- D. Upon request, the Superintendent or his/her designated agent will meet with representatives of the Union to discuss matters such as, but not limited to, staffing, office coverage, equipment and its use. An agenda will be provided by the Union at least one (1) week prior to such meetings and the Administration shall have the right to add items to the agenda if it wishes.
- E. When grievance hearings or contract negotiations are held during the work day, members of the negotiating and grievance committees of the Union shall be allowed to attend such hearings or negotiations without loss of pay.
- F. Parking:

The Board and the Union will work in cooperation with each other and the Policy Department and/or the Parking Authority to establish parking facilities for the employees wherever necessary and possible.
- G. No non-bargaining unit employee shall be assigned to work which falls within the purview of this bargaining unit on a regular basis.
- H. In time of student or other disturbances at specific schools, principals should provide escorts when their office staff members leave for home when he/she releases them.
- I. With input from the Federation, the Superintendent or his/her designee shall develop in-service and orientation programs for bargaining unit members.
- J. The Board shall pay the reasonable expenses incurred by one (1) secretary delegate of the Union who attends a workshop, seminar, conference, or other professional improvement session at the request or with the advance approval of the Superintendent or his/her designated agent for a particular purpose of special benefit to the school system. A written report prepared by the delegate will be distributed by the Union to all bargaining unit employees.
- K. A copy shall be sent to the Union office of any notice, directive or bulletin, relating to bargaining unit members generally or to any substantial group of bargaining unit members.
- L. A copy of the public agenda of the regular Board meetings shall be available to the Union President twenty-four (24) hours prior to the meetings. The Union shall be notified prior to all special meetings.
- M. Assumption of Liability for Damage Caused by Employees:
1. Employees in the bargaining unit shall be protected in accordance with Section [7-46510-235](#) of the Connecticut General Statutes, as amended from time to time.
 2. Solely for the purpose of informing employees in the bargaining unit, the following language is offered as a paraphrase of the provisions of Section [7-46510-235](#):

The Board shall pay on behalf of any employee all sums which such employee becomes obligated to pay by reason of the liability imposed upon such employee by law for physical damages to person or property if the employee at the time of the occurrence, accident, physical injury or damages complained of, was acting in the performance of his/her duties and within the scope of his/her employment, and if such occurrence, accident, physical injury or damage was not the result of any willful or wanton act of such employee in the discharge of such duty.

- N. Bargaining unit members shall not [be required to](#) perform first aid service, nor is it the responsibility of the bargaining unit member to determine the disposition of ill or injured students.

ARTICLE XX SAVINGS CLAUSE

In the event that any provision or portion of this Agreement is ultimately ruled invalid for any reason by an authority of established and competent legal jurisdiction, the balance and remainder of this Agreement shall remain in full force and effect.

ARTICLE XXI DURATION

- A. Negotiation over successor Agreement.
1. This Agreement shall be in full force and effect from the date of its signing through the 30th day of June, ~~2018~~[2024](#). The parties shall enter into negotiations for a successor agreement as provided by applicable state law.
 2. During negotiations, the Board and the Union shall confer at reasonable times appropriately scheduled with regard for the budgetary calendar and exchange relevant data, points of view and proposals and counterproposals. The Board shall provide the Union with materials and/or information necessary to discuss salaries, fringe benefits and working conditions. It is understood that the materials relate only to the Union.
- B. In the event the Board and the recognized representative shall fail to secure a successor Agreement, as herein provided in Article II prior to the termination of this Agreement, this Agreement will remain in force pending the negotiating of a successor Agreement.

ARTICLE XXII NOTICE OF ARREST

If a bargaining unit member is arrested for sexual assault, child abuse or a violent felony involving the death of a human being, he/she shall immediately notify the ~~Chief Labor and Legal Officer~~[Senior Executive Director of Human Resources](#).

If a bargaining unit member is convicted of a felony crime against a person, sexual assault, child abuse, or any felony involving drugs, weapon(s), or violence, he/she shall immediately notify the ~~Chief Labor and Legal Officer~~ [Senior Executive Director of Human Resources](#), in writing.

**ARTICLE XXIII
PERFORMANCE INCENTIVE**

Performance Incentive – Each member who works in a school that shows significant school improvement shall be paid \$1,250 after the conclusion of the work year. The measure of improvement shall be through improvement as determined by the Superintendent of Schools, which shall apply to all eligible employees in the district. To be eligible, the member must appear and work a full day in such a school on at least 97% of the work days in the relevant work year.

The Board may issue a performance incentive up to \$1,250 for extraordinary efforts to a member who does not work within a school, location or program which can be eligible for the OSI improvement.

This provision shall not be subject to the grievance procedure.

In witness whereof, the parties have set their hands this ____ day of _____, 20~~22~~¹⁶.

The Hartford Board of Education

The Hartford Federation of
Schools Secretaries

By: _____

~~Jill Cutler Hodgman,
Chief Labor and Legal Services Officer~~

By: _____

~~Sharon Wabble~~

~~Patricia Mitchell~~

~~Gina Graham~~

~~Patricia Walters~~

APPENDIX A

2015-16 Salary Schedule

		1	2	3	4	5	6	7
85-10	1	27,441	28,792	30,251	31,752	33,345	36,144	36,813
90-10	2	29,058	30,507	32,025	33,622	35,295	38,245	38,952
95-10	3	30,650	32,195	33,811	35,508	37,276	40,390	41,137
100-10	4	32,268	33,883	35,588	37,349	39,215	42,494	43,278
105-10	5	33,883	35,588	37,349	39,215	41,174	44,611	45,437
85-12	6	31,824	33,410	35,083	36,830	38,712	41,916	42,691
90-12	7	33,703	35,382	37,147	39,010	40,963	44,389	45,211
95-12	8	35,564	37,206	39,211	41,173	43,238	46,844	47,712
95-11	9	33,529	35,218	36,982	38,839	40,775	44,181	45,000
100-12	10	37,441	39,311	41,271	43,336	45,503	49,305	50,215
100-11	11	35,292	37,056	38,897	40,848	42,891	46,478	47,333
105-12	12	39,311	41,271	43,336	45,503	47,782	51,772	52,732
105-11	13	37,061	38,930	40,854	42,896	45,037	48,797	49,701
110-12	14	41,174	43,238	45,407	47,666	50,062	54,243	55,247
115-11	15	40,580	42,608	44,741	46,986	49,328	53,443	54,430
115-12	16	43,046	45,197	47,461	49,843	52,327	56,691	57,739
120-12	17	47,351	49,720	52,208	54,825	57,559	62,359	63,514

2016-17 Salary Schedule

		1	2	3	4	5	6	7
85-10	1	28,264	29,656	31,159	32,705	34,345	37,228	37,917
90-10	2	29,930	31,422	32,986	34,631	36,354	39,392	40,121
95-10	3	31,570	33,161	34,825	36,573	38,394	41,602	42,371
100-10	4	33,236	34,899	36,656	38,469	40,391	43,769	44,576
105-10	5	34,899	36,656	38,469	40,391	42,409	45,949	46,800
85-12	6	32,779	34,412	36,135	37,935	39,873	43,173	43,972
90-12	7	34,714	36,443	38,261	40,180	42,192	45,721	46,567
95-12	8	36,631	38,322	40,387	42,408	44,535	48,249	49,143
95-11	9	34,535	36,275	38,091	40,004	41,998	45,506	46,350
100-12	10	38,564	40,490	42,509	44,636	46,868	50,784	51,721
100-11	11	36,351	38,168	40,064	42,073	44,178	47,872	48,753
105-12	12	40,490	42,509	44,636	46,868	49,215	53,325	54,314
105-11	13	38,173	40,098	42,080	44,183	46,388	50,261	51,192
110-12	14	42,409	44,535	46,769	49,096	51,564	55,870	56,904
115-11	15	41,797	43,886	46,083	48,396	50,808	55,046	56,063
115-12	16	44,337	46,553	48,885	51,338	53,897	58,392	59,471
120-12	17	48,772	51,212	53,774	56,470	59,286	64,230	65,419

2017-18 Salary Schedule

		1	2	3	4	5	6	7
85-10	1	28,942	30,368	31,907	33,490	35,169	38,121	38,827
90-10	2	30,648	32,176	33,778	35,462	37,226	40,337	41,084
95-10	3	32,328	33,957	35,661	37,451	39,315	42,600	43,388
100-10	4	34,034	35,737	37,536	39,392	41,360	44,819	45,646
105-10	5	35,737	37,536	39,392	41,360	43,427	47,052	47,923
85-12	6	33,566	35,238	37,002	38,845	40,830	44,209	45,027
90-12	7	35,547	37,318	39,179	41,144	43,205	46,818	47,685
95-12	8	37,510	39,242	41,356	43,426	45,604	49,407	50,322
95-11	9	35,364	37,146	39,005	40,964	43,006	46,598	47,462
100-12	10	39,490	41,462	43,529	45,707	47,993	52,003	52,962
100-11	11	37,223	39,084	41,026	43,083	45,238	49,021	49,923
105-12	12	41,462	43,529	45,707	47,993	50,396	54,605	55,618
105-11	13	39,089	41,060	43,090	45,243	47,501	51,467	52,421
110-12	14	43,427	45,604	47,891	50,274	52,802	57,211	58,270
115-11	15	42,800	44,939	47,189	49,558	52,027	56,367	57,409
115-12	16	45,401	47,670	50,058	52,570	55,191	59,793	60,898
120-12	17	49,943	52,441	55,065	57,825	60,709	65,772	66,989

July 1, 2018 – June 30, 2021 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	28,942	30,648	32,328	34,034	35,737	33,566	35,547	37,510	35,364	39,490	37,223	41,462	39,089	43,427	42,800	45,401	49,943
2	30,368	32,176	33,957	35,737	37,536	35,238	37,318	39,242	37,146	41,462	39,084	43,529	41,060	45,604	44,939	47,670	52,441
3	31,907	33,778	35,661	37,536	39,392	37,002	39,179	41,356	39,005	43,529	41,026	45,707	43,090	47,891	47,189	50,058	55,065
4	33,490	35,462	37,451	39,392	41,360	38,845	41,144	43,426	40,964	45,707	43,083	47,993	45,243	50,274	49,558	52,570	57,825
5	35,169	37,226	39,315	41,360	43,427	40,830	43,205	45,604	43,006	47,993	45,238	50,396	47,501	52,802	52,027	55,191	60,709
6	38,121	40,337	42,600	44,819	47,052	44,209	46,818	49,407	46,598	52,003	49,021	54,605	51,467	57,211	56,367	59,793	65,772
7	38,827	41,084	43,388	45,646	47,923	45,027	47,685	50,322	47,462	52,962	49,923	55,618	52,421	58,270	57,409	60,898	66,989

July 1, 2021 – June 30, 2022 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	29,521	31,261	32,975	34,715	36,452	34,237	36,258	38,260	36,071	40,280	37,967	42,291	39,871	44,296	43,656	46,309	50,942
2	30,975	32,820	34,636	36,452	38,287	35,943	38,064	40,027	37,889	42,291	39,866	44,400	41,881	46,516	45,838	48,623	53,490
3	32,545	34,454	36,374	38,287	40,180	37,742	39,963	42,183	39,785	44,400	41,847	46,621	43,952	48,849	48,133	51,059	56,166
4	34,160	36,171	38,200	40,180	42,187	39,622	41,967	44,295	41,783	46,621	43,945	48,953	46,148	51,279	50,549	53,621	58,982
5	35,872	37,971	40,101	42,187	44,296	41,647	44,069	46,516	43,866	48,953	46,143	51,404	48,451	53,858	53,068	56,295	61,923
6	38,883	41,144	43,452	45,715	47,993	45,093	47,754	50,395	47,530	53,043	50,001	55,697	52,496	58,355	57,494	60,989	67,087
7	39,604	41,906	44,256	46,559	48,881	45,928	48,639	51,328	48,411	54,021	50,921	56,730	53,469	59,435	58,557	62,116	68,329

July 1, 2022 – June 30, 2023 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	30,111	31,886	33,635	35,409	37,181	34,922	36,983	39,025	36,792	41,086	38,726	43,137	40,668	45,182	44,529	47,235	51,961
2	31,595	33,476	35,329	37,181	39,053	36,662	38,825	40,828	38,647	43,137	40,663	45,288	42,719	47,446	46,755	49,595	54,560
3	33,196	35,143	37,101	39,053	40,984	38,497	40,762	43,027	40,581	45,288	42,684	47,553	44,831	49,826	49,096	52,080	57,289
4	34,843	36,894	38,964	40,984	43,031	40,414	42,806	45,181	42,619	47,553	44,824	49,932	47,071	52,305	51,560	54,693	60,162
5	36,589	38,730	40,903	43,031	45,182	42,480	44,950	47,446	44,743	49,932	47,066	52,432	49,420	54,935	54,129	57,421	63,161
6	39,661	41,967	44,321	46,629	48,953	45,995	48,709	51,403	48,481	54,104	51,001	56,811	53,546	59,522	58,644	62,209	68,429
7	40,396	42,744	45,141	47,490	49,859	46,847	49,612	52,355	49,379	55,101	51,939	57,865	54,538	60,624	59,728	63,358	69,696

July 1, 2022 – June 30, 2023 Salary Scale

Step	85-10	90-10	95-10	100-10	105-10	85-12	90-12	95-12	95-11	100-12	100-11	105-12	105-11	110-12	115-11	115-12	120-12
1	31,014	32,843	34,644	36,471	38,296	35,970	38,092	40,196	37,896	42,319	39,888	44,431	41,888	46,537	45,865	48,652	53,520
2	32,543	34,480	36,389	38,296	40,225	37,762	39,990	42,053	39,806	44,431	41,883	46,647	44,001	48,869	48,158	51,083	56,197
3	34,192	36,197	38,214	40,225	42,214	39,652	41,985	44,318	41,798	46,647	43,965	48,980	46,176	51,321	50,569	53,642	59,008
4	35,888	38,001	40,133	42,214	44,322	41,626	44,090	46,536	43,898	48,980	46,169	51,430	48,483	53,874	53,107	56,334	61,967
5	37,687	39,892	42,130	44,322	46,537	43,754	46,299	48,869	46,085	51,430	48,478	54,005	50,903	56,583	55,753	59,144	65,056
6	40,851	43,226	45,651	48,028	50,422	47,375	50,170	52,945	49,935	55,727	52,531	58,515	55,152	61,308	60,403	64,075	70,482
7	41,608	44,026	46,495	48,915	51,355	48,252	51,100	53,926	50,860	56,754	53,497	59,601	56,174	62,443	61,520	65,259	71,787

APPENDIX B

JOB CLASSIFICATION PLAN

The following list is included for informational purposes only and shall not be subject to the grievance procedure.

1. Job categories and percentage relationship between categories using the first step of the ten (10) month 100% category as the base.

- 085 Library Resource Secretary
Office Assistant

- 090 Book Room Secretary
Guidance Secretary
Library Resource Secretary
Office Assistant
Office Clerk II – Food Services
Secretary
Switchboard Operator/Receptionist

- 095 Account Clerk
Billing Clerk
Book Room Secretary
Data Entry Specialist
Data Entry Specialist – Clinic
File Records Secretary
Guidance Secretary
Office Assistant
Secretary
Switchboard Operator/Receptionist

- 100 Administrative Assistant – TAH Grant
Assistant to Executive Assistant (high school)
Executive Assistant
House Secretary (high school and middle school)
HR Receptionist/Secretary
Secretary

- 105 Account Clerk
Assistant Secretary to Superintendent
Executive Assistant (elementary school, central office)
HR Records Secretary
Secretary

110 Accounts Payable Specialist
Executive Assistant (middle school, central office)
Payroll Specialist
Secretary

115 Data Entry – Retirement Specialist
Executive Assistant (high school, central office)
Executive Secretary
Information Specialist
Intake Specialist
Secretary

120 Executive Assistant (Central Office)

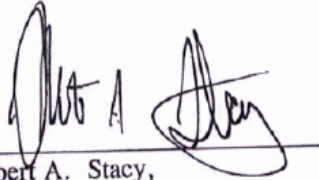
1. At least one (1) employee assigned to the office of a school administrator will be a bargaining unit member according to the categories listed above; however, there shall not necessarily be a one-to-one ratio of school administrators to bargaining unit members. Bargaining unit positions at the Board's Central Office will be performed by bargaining unit members. The above language shall not be read to waive any Board prerogatives.
2. There shall be one (1) position of Executive Assistant in each school.

APPENDIX C

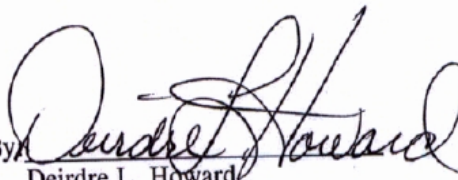
**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES**

The parties acknowledge that it is a Board prerogative to use temporary employees to fill bargaining unit positions for limited time periods on a need basis.

State Board of Trustees for
The Hartford Public Schools

By: 
Robert A. Stacy,
Executive Director of Operations

The Hartford Federation of
Schools Secretaries

By: 
Deirdre L. Howard
President 2000-2002

APPENDIX D

MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES

The parties acknowledge that the current work year is as follows:

10 month (193 work days)

Bargaining unit members will work the student calendar year (currently 182 days), an in-service day (which may be scheduled before or during the school year), and an additional ten (10) days. This time shall be within the fiscal year of July 1 through June 30. Normally, this would be the five (5) working days before the first day of school for students and the five (5) working days after the last day of school for students.

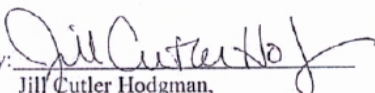
11 month (effective July 1, 2007 – 213 work days, prior to July 1, 2007, there were 208 work days)

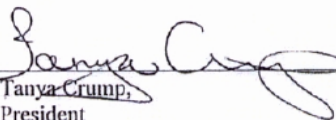
Bargaining unit members will work the student calendar year (currently 182 days), an in-service day (which may be scheduled before or during the school year), and an additional thirty (30) days. This time shall be within the fiscal year of July 1 through June 30. Normally, this would be the first fifteen (15) working days in the fiscal year, the ten (10) working days before the first day of school for students, and the five (5) working days after the last day of school for students.

12 month – 52 weeks

The Hartford Board of Education

The Hartford Federation of
Schools Secretaries

By: 
Jill Cutler Hodgman,
Labor Relations Manager

By: 
Tanya Crump,
President

Appendix E

**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES**

The Parties agree to the following changes in the benefits provided:

Board's Modified PPO:

Office Visit Co-Payment:	\$30
Specialist Visit Co-Payment:	\$40
In-patient Co-Payment:	\$150
Out-patient Co-Payment:	\$100
Emergency Room Co-Payment:	\$100
Urgent Care Co-Payment:	\$25

High Deductible Health Plan with HSA:

Upon reaching the deductibles, there shall be a Rx co-payment applied as follows:

Generic:	\$5
Brand (formulary):	\$15
Brand (non-formulary):	\$30

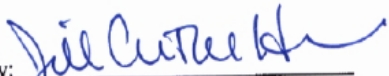
Effective July 1, 2016, the Board shall contribute fifty percent (50%) of the applicable HSA deductible amount. The Board's contribution toward the HSA deductible will be deposited into the HSA accounts in two equal installments, the first on or about July 1, 2016 and the second on or about January 1, 2017. The Board's contribution toward the HSA deductible will be deposited into the HSA accounts in two equal installments, the first on or about July 1, 2017 and the second on or about January 1, 2018. The Board's contribution will be pro-rated for members hired after July 1st in any year.

The parties acknowledge that the Board's contribution toward the funding of the HSA plan is not an element of the underlying insurance plan, but rather relates to the manner in which the deductible shall be funded for active employees. The Board shall have no obligation to fund any portion of the HSA deductible for individuals upon their separation from employment or departure from the Union.

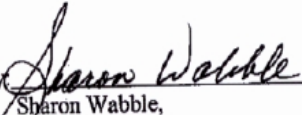
Any member who is enrolled in Medicare may not participate in the HSA and must participate in a health retirement account (HRA).

IN WITNESS WHEREOF, the parties have set their hands this 16th day of February, 2016.

The Hartford Board of Education

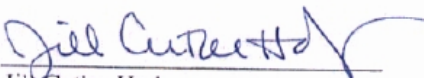
By: 
Jill Cutler Hodgman,
Chief Labor and Legal Services Officer

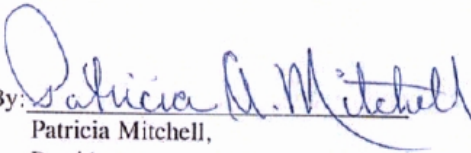
The Hartford Federation of
Schools Secretaries

By: 
Sharon Wabble,
President

Appendix F
MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES

The Board reserves its right to involuntarily transfer members as a result of school redesign/reconstitution consistent with the Federal legislation, guidelines, and regulations.

By: 
Jill Cutler Hodgman,
Chief Labor and Legal Services Officer

By: 
Patricia Mitchell,
President

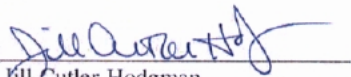
**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES**

Any members with additional sick leave banks shall have that bank frozen on June 30, 2011; no new days will be added to such bank from June 30, 2011 forward only deductions. There shall be no additional sick leave banks (e.g. part-sick or excess) or additional accruals for any member effective July 1, 2011.

The Hartford Board of Education

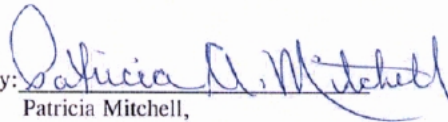
The Hartford Federation of
Schools Secretaries

By:



Jill Cutler Hodgman,
Chief Labor and Legal Services Officer

By:



Patricia Mitchell,
President

**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
HARTFORD PUBLIC SCHOOLS
AND THE
HARTFORD FEDERATION OF SCHOOL SECRETARIES**

If the school, program or location to which the member is assigned is closed, and the Board has given the member at least sixty (60) calendar days' notice of anticipated closure at the school, program or location site (via the work year memorandum or otherwise), the member shall utilize vacation time during the period of closure. Such vacation time shall be deducted from the member's vacation leave accrual. In the event that sixty (60) calendar days' notice has not been given, the member may complete his/her work day at a location to be determined by the Superintendent or designee. If a member has floating holidays, those shall be used first before accrued vacation time during any closure/shutdown. If a new member does not have sufficient vacation time accrued prior to the period of closure, he/she may borrow vacation time for this purpose.

The Hartford Board of Education

The Hartford Federation of
Schools Secretaries

By: 

Jill Cutler Hodgman,
Chief Labor and Legal Services Officer

By: 

City of Hartford

FY2022

Monthly Financial Report to the Municipal Accountability Review Board



May 2022

(FY2022 P11)

Meeting date: July 7, 2022

City of Hartford
Budget and Financial Report
to the Municipal Accountability Review Board

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Expenditure Summary - Major Category	6
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City of Hartford - FY2022 General Fund Financial Report & Projection

7/7/2022

Revenue Category	FY2021 AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (May)	FY2022 ACTUAL (May)	FY2022 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes ⁴	(297,194,132)	(288,722,169)	(288,722,169)	(289,399,670)	(294,703,198)	(295,493,887)	(6,771,718)
42 Licenses & Permits ²	(8,297,671)	(6,166,426)	(6,166,426)	(7,639,691)	(5,196,302)	(6,519,152)	(352,726)
43 Fines Forfeits & Penalties ³	(161,103)	(147,282)	(147,282)	(159,086)	(146,101)	(188,565)	(41,283)
44 Revenue from Money & Property ⁴	(934,157)	(1,222,188)	(1,222,188)	(872,680)	(1,347,950)	(1,447,909)	(225,721)
45 Intergovernmental Revenues ^{5,17}	(311,514,107)	(269,161,247)	(280,056,182)	(249,637,051)	(272,745,181)	(279,516,407)	539,775
46 Charges For Services ⁶	(4,289,956)	(3,061,155)	(3,061,155)	(3,282,123)	(4,421,914)	(4,672,249)	(1,611,094)
47 Reimbursements ⁷	(105,682)	(91,869)	(91,869)	(78,560)	(55,439)	(90,213)	1,656
48 Other Revenues ⁸	(191,935)	(193,822)	(193,822)	(187,759)	(352,376)	(352,789)	(158,967)
53 Other Financing Sources ⁹	(10,052,054)	(15,193,000)	(15,193,000)	(3,574,506)	(3,400,743)	(4,922,914)	10,270,086
Total Revenues¹⁸	(632,740,797)	(583,959,158)	(594,854,093)	(554,831,125)	(582,369,204)	(593,204,084)	1,650,009

Expenditure Category	FY2021 AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (May)	FY2022 ACTUAL (May)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll ¹⁰	104,442,101	118,818,274	118,810,214	95,532,548	103,963,924	117,653,619	1,156,595
Benefits ¹¹	85,728,017	97,663,761	78,263,761	80,235,125	66,791,416	77,331,639	932,122
Debt & Other Capital ^{12,17}	110,293,644	11,299,875	42,094,810	4,873,438	35,468,283	42,094,810	-
Library ¹⁶	1,669,020	8,460,590	8,460,590	1,529,935	(705,049)	0	8,460,590
Metro Hartford Innovation Services ¹⁶	3,167,436	4,190,683	3,690,683	2,903,483	1,802,050	2,151,273	1,539,410
Utilities ¹³	26,410,398	27,831,450	28,597,320	23,772,648	25,000,214	29,121,815	(524,495)
Other Non-Personnel ¹⁴	24,359,578	31,681,251	30,923,441	18,010,590	20,933,502	31,457,847	(534,406)
Education ¹⁵	275,667,573	284,013,274	284,013,274	273,291,999	274,250,666	284,013,274	-
Total Expenditures¹⁸	631,737,767	583,959,158	594,854,093	500,149,766	527,505,005	583,824,276	11,029,817
Revenues and Expenditures incl. Committed and Assigned, Net	(1,003,030)	-	-	(54,681,359)	(54,864,199)	(9,379,808)	

REVENUE FOOTNOTES

- ¹ (1) Cumulative through May, current year tax levy revenue actuals are 2.21% or \$6.06M higher than FY2021 Period 11 (May).
(2) Prior Year Levy collections actuals are tracking unfavorably by \$500K compared to the FY2021 cumulative through May.
(3) Interest and liens collections actuals are lower by \$870K through May compared to FY2021.
(4) Revenues from subsequent tax lien sales are typically recorded in the 4th quarter of the fiscal year.
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking favorably by 31.98% or \$2.44M compared to the FY2021 cumulative through May due to several significant permits sold for large projects during FY21 which did not reoccur FY22. This revenue category is projected to be at budget based on known upcoming projects in the City of Hartford.
- ³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines and projected to be slightly higher than the FY2022 budget due to strong collections on false alarms.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2022 actuals are tracking slightly higher than May FY2021 due to increasing park property and other City property rentals in FY2022. This revenue category is projected to be slightly lower than the FY2022 budget.
- ⁵ FY2022 Intergovernmental Revenues YTD primarily reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. State PILOT increased by approximately \$11M over the original budget. This additional funding was moved to CIP in November 2021 and is in line with the resolution passed in May 2021. Unfavorable projections due in part to lower than anticipated PILOT payments due to COVID.
- ⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records, and special events. Conveyance tax revenue continues to be strong in FY2022 and is projected to be higher than budget. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.4M.
- ⁷ **Reimbursements** (primarily Section 8) largely occur at fiscal year end.
- ⁸ **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- ⁹ Other Financing Sources reflects revenues from Corporate Contribution (1), DoNo Stadium Fund (2), the Parking Authority Fund (3), Special Police Service Fund (4), and other (5).
(1) A Corporate Contribution of \$10M was provided directly to the Hartford Public Library for FY22 to cover the cost of library construction.
(2) Yard Goat Admission Tax is received monthly and is included in the year to date actuals.
(3) The revenue from Hartford Parking Authority is received quarterly.
(4) Revenues from Police Private Duty are posted quarterly and are projected to have a shortfall of approximately \$750K as of May 2022 due to higher costs associated with Private Duty and fewer contracts than anticipated.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$1.16M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 42.4 weeks of actual payroll expenses with 9.8 weeks remaining. Vacancies are assumed to be refilled with 5.8 weeks remaining in the fiscal year. Vacancy and attrition savings of \$9.68M and \$144K of favorability in Holiday Pay is offset by a projected shortfall of \$7.96M in OT and \$708K in PT. City-wide FY2022 budgeted attrition has been increased by \$1.77M from FY2021. Payroll will continue to be monitored throughout the year.
- ¹¹ Benefits and Insurances is projected to be net favorable due to health claims, Social Security and various insurance premiums. A budget transfer of \$19.40M from Benefits to Debt Service will fund capital needs. American Rescue Plan resources will fund actual benefit expenditures, as needed, in FY2022.
- ¹² The FY2022 Adopted Budget for Debt & Other Capital are comprised of \$4.65M for Downtown North principal and interest, \$107K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest and \$6.43M for Pay-As-You-Go CapEx. In addition, there have been budget increases of \$10.89M for a mid-FY2022 increase for Payment in Lieu of Taxes, \$19.40M transferred from Benefits and Insurances and \$500K transferred from MHIS for a grand total of \$42.09M.
- ¹³ Utilities are projected to be net unfavorable due to water, tipping fees and fuel.
- ¹⁴ Other Non-Personnel is unfavorable due to tax refunds, offset by audit services, document conversion and leases.
- ¹⁵ Education YTD actuals reflect 11 months of the City's tax supported payment of \$96M and three payment from the State of Connecticut. As of May, the City received the final fiscal year State allocation.
- ¹⁶ The American Rescue Plan will fund \$8.46M of Library expenditures and \$2.04M of MHIS expenditures. Actual expenditures have been adjusted.
- ¹⁷ Under the executed Contract Assistance agreement, \$54.68M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2022. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.
- ¹⁸ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

Revenue Summary - Major Category

	FY2021 AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (MAY)	FY2022 ACTUAL (MAY)
41-TAXES	(297,194,132)	(288,722,169)	(288,722,169)	(289,399,670)	(294,703,198)
CURRENT YEAR TAX LEVY	(276,333,498)	(279,792,169)	(279,792,169)	(274,246,948)	(280,309,573)
INTEREST AND LIENS	(7,090,212)	(3,800,000)	(3,800,000)	(5,463,677)	(4,593,053)
PRIOR YEAR LEVIES	(12,539,248)	(4,580,000)	(4,580,000)	(8,757,688)	(9,257,549)
TAX LIEN SALES	(273,643)	(450,000)	(450,000)	-	(187,912)
OTHER	(957,531)	(100,000)	(100,000)	(931,358)	(355,110)
42-LICENSES AND PERMITS	(8,297,671)	(6,166,426)	(6,166,426)	(7,639,691)	(5,196,302)
BUILDING PERMITS	(4,951,690)	(3,614,100)	(3,614,100)	(4,606,458)	(2,732,535)
ELECTRICAL PERMITS	(1,125,842)	(797,665)	(797,665)	(1,054,104)	(710,270)
FOOD & MILK DEALER LIC	(201,975)	(135,000)	(135,000)	(117,869)	(211,259)
MECHANICAL PERMITS	(860,754)	(800,000)	(800,000)	(817,374)	(515,720)
PLUMBING PERMITS	(571,975)	(337,846)	(337,846)	(537,875)	(318,310)
OTHER	(585,435)	(481,815)	(481,815)	(506,011)	(708,207)
43-FINES FORFEITS AND PENALTIES	(161,103)	(147,282)	(147,282)	(159,086)	(146,101)
FALSE ALARM CITATIONS	(157,179)	(138,000)	(138,000)	(155,590)	(126,062)
LAPSED LICENSE/LATE FEI	-	(7,100)	(7,100)	100	(11,175)
OTHER	(3,924)	(2,182)	(2,182)	(3,596)	(8,864)
44-INTEREST AND RENTAL INCOME	(934,157)	(1,222,188)	(1,222,188)	(872,680)	(1,347,950)
BILLINGS FORGE	(15,538)	(20,428)	(20,428)	(15,538)	(22,646)
CT CENTER FOR PERFORM	(54,167)	(50,000)	(50,000)	(45,833)	(45,833)
INTEREST	(240,486)	(248,000)	(248,000)	(225,019)	(456,013)
RENT OF PROP-ALL OTHE	(92,901)	(118,108)	(118,108)	(90,234)	(79,898)
RENTAL OF PARK PROPEF	(22,100)	(72,565)	(72,565)	(15,250)	(32,680)
RENTAL OF PARKING LOT	-	(600)	(600)	-	(26,021)
RENTAL OF PROP-FLOOD	(85,320)	(148,560)	(148,560)	(84,480)	(105,960)
RENTAL-525 MAIN STREE	(35,605)	(21,094)	(21,094)	(33,742)	(35,388)
RENTS FROM TENANTS	(191,437)	(115,320)	(115,320)	(178,087)	(144,557)
SHEPHERD PARK	(132,996)	(234,393)	(234,393)	(132,996)	(124,207)
THE RICHARDSON BUILDI	(27,463)	(156,976)	(156,976)	(15,356)	(95,147)
UNDERWOOD TOWER PII	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
45-INTERGOVERNMENTAL	(311,514,107)	(269,161,247)	(280,056,182)	(249,637,051)	(272,745,181)
MUNICIPAL AID	(251,311,079)	(254,029,155)	(264,924,090)	(247,846,411)	(259,698,126)
CAR TAX SUPPL MRSF RE	(11,344,984)	(11,344,984)	(11,344,984)	(11,344,984)	(11,344,984)
EDUCATION COST SHARI	(185,256,814)	(187,974,890)	(187,974,890)	(185,256,814)	(186,215,481)
HIGHWAY GRANT	(1,188,254)	(1,188,254)	(1,188,254)	(1,188,254)	(1,186,368)
MASHANTUCKET PEQUO	(6,136,523)	(6,136,523)	(6,136,523)	(4,091,015)	(4,091,015)
MRSA BONDED DISTRIBU	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
MUNICIPAL STABILIZATI	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPE	(20,009,758)	(20,009,758)	(30,904,693)	(20,009,758)	(30,904,693)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
OTHER MUNICIPAL AID	(56,314,629)	-	-	-	-
STATE CONTRACT ASSIST.	(56,314,629)	-	-	-	-
OTHER STATE REVENUES	(91,351)	(11,210,168)	(11,210,168)	(91,351)	(11,208,076)
DISTRESSED MUNICIPALIT	(4,582)	(11,114,995)	(11,114,995)	(4,582)	(11,114,995)
JUDICIAL BRANCH REV DI	(62,253)	(66,947)	(66,947)	(62,253)	(74,654)
VETERANS EXEMPTIONS	(24,516)	(28,226)	(28,226)	(24,516)	(18,427)
PILOTS, MIRA & OTHER	-	-	-	-	-
INTERGOVERNMENTAL	(3,793,853)	(3,918,624)	(3,918,624)	(1,696,096)	(1,838,578)
DISABIL EXEMPT-SOC SEC	(6,417)	(9,881)	(9,881)	(6,417)	(7,148)
GR REC TAX-PARI MUTUE	(165,714)	(227,868)	(227,868)	(144,889)	(157,813)
HEALTH&WELFARE-PRIV	(55,215)	(61,366)	(61,366)	(55,215)	(56,245)
MATERIALS INNOVATION	(1,500,000)	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SI	(563,470)	(562,817)	(562,817)	(219,042)	(532,756)
PILOT CHURCH HOMES IN	(126,131)	(126,872)	(126,872)	(126,131)	(126,512)
PILOT FOR CT CTR FOR PE	-	(357,056)	(357,056)	-	(273,269)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(232,505)	-	-	-	(46,501)
PILOT HARTFORD MARRI	(624,401)	(552,764)	(552,764)	(624,401)	(113,335)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(25,000)
OTHER	(3,194)	(3,300)	(3,300)	(3,194)	(400)
STATE REIMBURSEMENT:	(3,194)	(3,300)	(3,300)	(3,194)	(400)
46-CHARGES FOR SERVICES	(4,289,956)	(3,061,155)	(3,061,155)	(3,282,123)	(4,421,914)
CONVEYANCE TAX	(2,023,007)	(1,240,916)	(1,240,916)	(1,743,504)	(2,305,009)
FILING RECORD-CERTIF FI	(337,475)	(300,000)	(300,000)	(299,599)	(403,847)
TRANSCRIPT OF RECORD:	(803,438)	(821,151)	(821,151)	(659,637)	(775,939)
OTHER	(1,126,037)	(699,088)	(699,088)	(579,383)	(937,119)
47-REIMBURSEMENTS	(105,682)	(91,869)	(91,869)	(78,560)	(55,439)
ADVERTISING LOST DOGS	(623)	(453)	(453)	(603)	(518)
ATM REIMBURSEMENT	-	(721)	(721)	-	-
DOG ACCT-SALARY OF W.	(2,105)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENT	-	(1,000)	(1,000)	-	-
REIMB FOR MEDICAID SE	(12,753)	-	-	(12,753)	-
SECTION 8 MONITORING	(83,657)	(83,890)	(83,890)	(58,560)	(54,171)
OTHER	(6,544)	(3,205)	(3,205)	(6,644)	(750)
48-OTHER REVENUES	(191,935)	(193,822)	(193,822)	(187,759)	(352,376)
MISCELLANEOUS REVENL	(182,881)	(170,962)	(170,962)	(180,097)	(170,942)
OVER & SHORT ACCOUNT	(169)	(737)	(737)	(169)	(1,235)
SALE CITY SURPLUS EQUI	(515)	-	-	(515)	-
SALE OF DOGS	(6,351)	(5,993)	(5,993)	(5,801)	(6,701)
SETTLEMENTS - OTHER	-	(3,000)	(3,000)	-	(3,002)
OTHER	(2,019)	(13,130)	(13,130)	(1,177)	(170,496)
53-OTHER FINANCING SOURCES	(10,052,054)	(15,193,000)	(15,193,000)	(3,574,506)	(3,400,743)
CORPORATE CONTRIBUTI	(3,333,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DC	(621,710)	(395,000)	(395,000)	(198,475)	(619,914)
REVENUE FROM HTFD PK	(1,942,610)	(2,048,000)	(2,048,000)	(1,399,888)	(1,434,857)
SPECIAL POLICE SERVICES	(4,154,401)	(2,750,000)	(2,750,000)	(1,976,143)	(1,345,973)
Grand Total	(632,740,798)	(583,959,158)	(594,854,093)	(554,831,125)	(582,369,204)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY21 AND FY22
PROPERTY TAX COLLECTION REPORT THROUGH MAY 31, 2022

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	FY 21	FY 22
July	91,265,549	100,781,340 ¹	113,251	962,504 ²	496,088	292,231 ¹	-	-	91,874,888	102,036,074 ¹
August	47,619,102	43,818,629 ¹	1,035,620	1,660,552 ¹	492,040	406,382 ¹	-	-	49,146,762	45,885,563 ¹
September	3,597,283	2,354,099 ³	1,035,675	1,234,241 ³	461,078	660,811 ³	-	-	5,094,036	4,249,151 ³
October	2,548,895	1,620,537 ⁴	1,130,119	786,197 ⁴	490,655	358,588 ⁴	-	-	4,169,669	2,765,323 ⁴
November	1,301,195	2,414,141 ⁵	1,438,745	567,061 ⁵	891,410	289,710 ⁵	13,090	187,912 ⁶	3,644,440	3,458,824 ⁵
December	14,009,256	20,209,585 ⁷	440,158	655,480 ⁷	305,344	322,547 ⁷	(13,090)	-	14,741,667	21,187,611 ⁷
January	82,675,244	80,054,887 ⁷	616,190	1,026,226 ^{7,8}	352,382	545,976 ^{7,8}	-	-	83,643,816	81,627,089 ^{7,8}
February	18,490,419	22,815,794 ^{7,9}	570,470	383,975 ^{7,9}	304,306	352,041 ^{7,9}	-	-	19,365,194	23,551,810 ^{7,9}
March	7,288,908	3,375,384 ^{7,9}	1,207,018	976,618 ^{7,9}	784,851	577,764 ^{7,9}	-	-	9,280,777	4,929,766 ^{7,9}
April	4,035,237	1,657,143 ^{9,1c}	668,671	510,408 ^{9,1c}	533,097	404,324 ^{9,1c}	-	-	5,237,005	2,571,875 ^{9,1c}
May	1,415,861	1,208,036	501,771	494,287	352,426	382,679	-	-	2,270,058	2,085,002 ^{7,9}
June	2,139,405		2,340,309		1,618,210		273,643	-	6,371,567	-
Total Collections	276,386,353	280,309,573	11,097,997	9,257,549	7,081,886	4,593,053	273,643	187,912	294,839,879	294,348,088
60 Day Collections			1,393,206		-		-		1,393,206	-
Reclass -- Year End entries	(52,855)		48,045		8,326		-		3,515	-
Adjusted Total Collections	276,333,498	280,309,573	12,539,248	9,257,549	7,090,212	4,593,053	273,643	187,912	296,236,601	294,348,088
	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 21	FY 22	FY 21	FY 22	FY 21	FY 22	FY 21	FY 22	FY 21	FY 22
Total Budget	272,347,014	279,792,169	5,270,000	4,580,000	3,800,000	3,800,000	480,000	450,000	281,897,014	288,622,169
Total current levy (GL 2020) new bills	292,707,724	300,570,922	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through MAY	274,246,948	280,309,573	8,757,688	9,257,549	5,463,677	4,593,053	-	187,912	288,468,312	294,348,088
Outstanding Receivable at 05/31	12,242,406	13,690,822	48,779,810	42,270,628	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjustment from bridging QDS to Munis		6,570,527								
% of Budget Collected	100.70%	100.18%	166.18%	202.13%	143.78%	120.87%	0.00%	41.76%	102.33%	101.98%
% of Adjusted Levy Collected	93.69%	93.26%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	45	45								

¹ FY22 P1- Current Year Tax collections exceeds prior year due to timing. Several top payers paid in July this year but in August last year. YtY records showed over in July & under in August for FY22.

² The lower balance of FY21 Prior Year's Tax collections was a result of \$1.376M credit adjustments from tax appeals (Walmart, Capital dist, West Service LLC).

³ FY22 continues to result in increased collections, primarily due to timing and increased assessments.

⁴ FY21's first installment due date was extended to Oct 1st due to the Governor's Executive Order while FY22's due date was Aug 2nd.

⁵ Tax Deed Sales of \$1,573k was included in FY21's PY collections. No tax deed sales in FY22.

⁶ This lien sale is from the foreclosure of property sold to Express Kitchen by the Department of Development Services.

⁷ Significant increase in December collections is due to timing of 2nd installment payments that were made in January in prior year.

⁸ PY tax and interest collections increase is mainly due to several older delinquencies collected in January FY22.

⁹ February's collections in FY22 is more favorable than FY21 because of timing; some large payments collected in 02/2022 were paid either in 01/2021 or 03 & 04/2021.

¹⁰ Tax collections were strong in April 2021 due to the extended due date (04/01/2021) by the Governor's executive order; and 2021 prior year tax collection includes \$469k from the prior Tax Deed Sale

Expenditure Summary - Departments

	FY2021 AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (MAY)	FY2022 ACTUAL (MAY)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	508,824	743,420	743,420	449,020	553,879	646,114	97,306
00112 COURT OF COMMON COUNCIL	625,715	820,068	820,068	522,257	596,656	775,111	44,957
00113 TREASURER	401,919	465,316	465,316	312,161	351,530	437,455	27,861
00114 REGISTRARS OF VOTERS	665,592	475,065	627,902	627,365	454,036	603,494	24,408
00116 CORPORATION COUNSEL	1,229,586	1,558,048	1,558,048	1,091,518	1,122,774	1,373,537	184,511
00117 TOWN & CITY CLERK	754,740	842,154	842,154	637,984	567,110	736,468	105,686
00118 INTERNAL AUDIT ¹	473,007	510,567	510,567	418,456	442,975	523,774	(13,207)
00119 CHIEF OPERATING OFFICER	1,247,429	1,646,987	1,646,987	1,101,742	1,208,043	1,392,397	254,590
00122 METRO HARTFORD INNOVATION SERV ⁸	3,167,436	4,190,683	3,690,683	2,903,483	1,802,050	2,151,273	1,539,410
00123 FINANCE	3,300,056	3,758,757	3,758,757	2,836,904	2,797,782	3,356,479	402,278
00125 HUMAN RESOURCES	1,397,749	1,730,419	1,730,419	1,117,883	1,207,378	1,458,588	271,831
00128 OFFICE OF MANAGEMENT & BUDGET	1,086,146	1,252,452	1,252,452	960,282	947,156	1,179,939	72,513
00132 FAMILIES, CHILDREN, YOUTH & RECREATION ²	3,181,759	3,690,893	3,690,893	2,656,039	3,243,314	3,854,460	(163,567)
00211 FIRE ³	33,922,286	37,658,924	37,658,924	31,095,584	34,902,140	39,243,330	(1,584,406)
00212 POLICE ⁴	42,357,774	48,274,513	48,274,513	39,028,486	42,958,716	48,776,332	(501,819)
00213 EMERGENCY SERVICES & TELECOMM.	3,759,888	4,027,832	4,027,832	3,511,549	3,259,731	3,833,101	194,731
00311 PUBLIC WORKS	14,998,284	17,933,864	17,933,864	12,823,334	14,639,471	17,529,345	404,519
00420 DEVELOPMENT SERVICES	3,856,221	5,975,888	5,975,888	3,393,720	3,936,228	5,358,017	617,871
00520 HEALTH AND HUMAN SERVICES	3,547,405	5,587,795	5,587,795	2,569,221	2,858,902	4,761,840	825,955
00711 EDUCATION	275,667,573	284,013,274	284,013,274	273,291,999	274,250,666	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY ⁸	1,669,020	8,460,590	8,460,590	1,529,935	(705,049)	0	8,460,590
00820 BENEFITS & INSURANCES ⁵	85,728,017	97,663,761	78,263,761	80,235,125	66,791,416	77,331,639	932,122
00821 DEBT SERVICE ⁶	110,293,644	11,299,875	42,094,810	4,873,438	35,468,283	42,094,810	0
00822 NON OP DEPT EXPENDITURES ⁷	37,897,696	41,378,013	41,225,176	32,162,283	33,849,820	42,393,500	(1,168,324)
Grand Total	631,737,767	583,959,158	594,854,093	500,149,766	527,505,005	583,824,276	11,029,817

¹ Centrally budgeted increases for Unclassified, Non-union and Hartford Municipal Employee Association employees are realized in departmental budgets; adjustments at year end, if needed, will occur.

² Families, Children, Youth and Recreation is projected to be unfavorable due to seasonal overtime.

³ Fire is projected to be unfavorable due to overtime.

⁴ Police is projected to be unfavorable due to overtime.

⁵ Benefits and Insurances is projected to be net favorable due to health claims, Social Security and various insurance premiums. A budget transfer of \$19.40M from Benefits to Debt Service will fund capital needs. American Rescue Plan resources will fund actual benefit expenditures, as needed, in FY2022.

⁶ The FY2022 Adopted Budget for Debt & Other Capital are comprised of \$4.65M for Downtown North principal and interest, \$107K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest and \$6.43M for Pay-As-You-Go CapEx. In addition, there have been budget increases of \$10.89M for a mid-FY2022 increase for Payment in Lieu of Taxes, \$19.40M transferred from Benefits and Insurances and \$500K transferred from MHIS for a grand total of \$42.09M.

⁷ Non Operating is projected to be net unfavorable due to tax refunds, water, tipping fees and fuel.

⁸ The American Rescue Plan will fund \$8.46M of Library expenditures and \$2.04M of MHIS expenditures. Actual expenditures have been adjusted.

Expenditure Summary - Major Expenditure Category

	FY2021 AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (MAY)	FY2022 ACTUAL (MAY)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
PAYROLL	104,442,101	118,818,274	118,810,214	95,532,548	103,963,924	117,653,619	1,156,595
FT ¹	86,842,645	102,082,659	101,972,659	77,015,010	80,868,236	92,291,706	9,680,953
HOL ¹	2,359,957	2,494,938	2,494,938	2,210,299	2,093,198	2,351,381	143,557
OT ¹	12,980,244	12,751,927	12,751,927	13,963,298	18,672,215	20,711,843	(7,959,916)
PT ¹	2,259,254	1,488,750	1,590,690	2,343,941	2,330,274	2,298,688	(707,998)
BENEFITS	85,728,017	97,663,761	78,263,761	80,235,125	66,791,416	77,331,639	932,122
HEALTH ²	29,410,101	35,436,437	16,036,437	26,131,076	8,652,859	14,986,437	1,050,000
MITIGATION ³	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION ⁴	46,952,383	51,406,956	51,406,956	43,187,221	47,733,270	51,429,255	(22,299)
INSURANCE ¹³	4,195,055	4,595,305	4,595,305	4,418,131	4,146,704	4,345,305	250,000
FRINGE REIMBURSEMENTS	(3,920,589)	(3,236,631)	(3,236,631)	(2,632,042)	(1,968,451)	(3,236,631)	0
LIFE INSURANCE ⁵	225,568	164,970	164,970	215,619	212,519	231,987	(67,017)
OTHER BENEFITS ¹⁴	4,256,234	4,741,536	4,741,536	3,890,847	3,379,411	4,541,536	200,000
WAGE ⁶	0	521,438	521,438	0	0	0	521,438
WORKERS COMP	4,609,265	5,033,750	5,033,750	5,024,272	4,635,104	5,033,750	0
DEBT	110,293,644	11,299,875	42,094,810	4,873,438	35,468,283	42,094,810	0
DEBT	110,293,644	11,299,875	42,094,810	4,873,438	35,468,283	42,094,810	0
LIBRARY	1,669,020	8,460,590	8,460,590	1,529,935	(705,049)	0	8,460,590
LIBRARY ¹²	1,669,020	8,460,590	8,460,590	1,529,935	(705,049)	0	8,460,590
MHIS	3,167,436	4,190,683	3,690,683	2,903,483	1,802,050	2,151,273	1,539,410
MHIS ¹²	3,167,436	4,190,683	3,690,683	2,903,483	1,802,050	2,151,273	1,539,410
UTILITY	26,410,398	27,831,450	28,597,320	23,772,648	25,000,214	29,121,815	(524,495)
UTILITY ⁷	26,410,398	27,831,450	28,597,320	23,772,648	25,000,214	29,121,815	(524,495)
OTHER	24,359,578	31,681,251	30,923,441	18,010,590	20,933,502	31,457,847	(534,406)
COMMUNITY ACTIVITIES	2,374,940	2,681,989	2,640,439	1,710,599	2,031,956	2,640,439	0
CONTINGENCY	274,423	2,426,847	1,666,820	267,596	119,296	1,666,820	0
CONTRACTED SERVICES ¹⁵	4,510,828	5,543,031	5,504,186	3,601,651	4,101,111	5,444,147	60,039
ELECTIONS	0	334,389	181,552	0	0	181,552	0
GOVT AGENCY & OTHER	46,683	29,145	45,140	33,404	45,140	45,140	0
LEASES - OFFICES PARKING COPIER ⁸	1,544,001	2,010,368	1,942,918	1,505,818	1,606,838	1,940,918	2,000
LEGAL EXPENSES & SETTLEMENTS ¹¹	2,477,923	2,474,557	2,459,057	1,515,471	2,153,982	2,533,831	(74,774)
OTHER ⁹	2,663,736	5,271,759	5,421,842	1,820,947	3,407,234	6,015,497	(593,655)
OUT AGENCY	0	100,000	100,000	0	50,000	100,000	0
POSTAGE	189,296	200,000	200,000	191,679	225,000	200,000	0
SUPPLY	3,447,111	4,185,888	4,374,072	2,596,071	2,977,191	4,264,688	109,384
TECH, PROF & COMM BASED SERVICES ¹⁰	2,548,977	3,307,818	3,358,085	1,864,439	2,022,901	3,395,485	(37,400)
VEHICLE & EQUIP	4,281,659	3,115,460	3,029,330	2,902,916	2,192,852	3,029,330	0
EDUCATION	275,667,573	284,013,274	284,013,274	273,291,999	274,250,666	284,013,274	0
EDUCATION	275,667,573	284,013,274	284,013,274	273,291,999	274,250,666	284,013,274	0
Grand Total	631,737,767	583,959,158	594,854,093	500,149,766	527,505,005	583,824,276	11,029,817

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$1.16M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 42.4 weeks of actual payroll expenses with 9.8 weeks remaining. Vacancies are assumed to be refilled with 5.8 weeks remaining in the fiscal year. Vacancy and attrition savings of \$9.68M and \$144K of favorability in Holiday Pay is offset by a projected shortfall of \$7.96M in OT and \$708K in PT. City-wide FY2022 budgeted attrition has been increased by \$1.77M from FY2021. Payroll will continue to be monitored throughout the fiscal year.

² Health is favorable due to the trend in health claims and lower health waiver expenditures.

³ Mitigation of \$1.0M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$2.78M and \$596K in budgeted attrition and vacancy savings. In total, \$4.38M is budgeted for attrition city-wide.

⁴ Pension is unfavorable due to the trend in plan for new, non-bargaining hires.

⁵ Life Insurance is unfavorable due to the cost trend.

⁶ The FY2022 Adopted Budget includes centralized salary increases. Approved salary increase for Unclassified, Non-union, City of Hartford Professional Employees Association (CHPEA) and Hartford Municipal Employee Association (HMEA) positions are favorable in benefits and are realized in full-time payroll.

⁷ Utilities are projected to be net unfavorable due to water, tipping fees and fuel.

⁸ Leases is net favorable due to lower rental costs for a health facility.

⁹ Other is net unfavorable due to higher tax refunds.

¹⁰ Tech, Prof and Comm based services are unfavorable due to technical maintenance, offset by projected audit services.

¹¹ Legal is unfavorable due to legal services and settlements.

¹² The American Rescue Plan will fund \$8.46M of Library expenditures and \$2.04M of MHIS expenditures. Actual expenditures have been adjusted.

¹³ Insurance is favorable due to lower than anticipated costs for various insurance premiums.

¹⁴ Other Benefits are favorable due to the trend in Social Security costs.

¹⁵ Contracted Services are favorable due to document conversion costs.

Appendix

FY2022 Full-time Payroll Projection (through May) as of 5/1/22


DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 5/1 (42.4 WEEKS)	PROJECTION (9.8 WEEKS)	YTD THRU 5/1 PLUS PROJECTION (9.8 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	707,172	475,782	127,566	603,348	0	603,348	103,824
112-CCC	9	472,811	283,669	85,753	369,422	0	369,422	103,389
113- Treas	9	379,361	258,377	92,274	350,651	849	351,500	27,861
114- ROV	7	341,446	277,581	63,626	341,206	116	341,322	124
116-Corp Counsel	15	1,424,868	985,730	255,077	1,240,807	0	1,240,807	184,061
117- Clerk	11	704,760	457,073	128,754	585,827	1,497	587,324	117,436
118-Audit	5	485,894	398,944	99,981	498,926	0	498,926	(13,032)
119-COO	17	1,304,258	794,202	232,941	1,027,143	0	1,027,143	277,115
123- FIN	45	3,423,394	2,260,187	678,648	2,938,835	7,998	2,946,833	476,561
125- HR	16	1,135,124	619,739	199,332	819,071	423	819,493	315,631
128-OMBG	13	1,144,372	842,919	215,884	1,058,803	1,336	1,060,139	84,233
132-FCYR	15	1,053,394	839,880	231,426	1,071,306	1,571	1,072,877	(19,483)
211- Fire	366	30,386,038	22,943,841	5,561,445	28,505,286	57,896	28,563,182	1,822,856
212- Police	512	41,412,614	28,060,323	6,336,773	34,397,096	124,684	34,521,780	6,890,834
213- EST	51	3,157,864	1,831,022	618,628	2,449,650	7,571	2,457,220	700,644
311- DPW	211	10,856,073	8,090,606	2,048,382	10,138,988	25,847	10,164,835	691,238
420- Devel Serv	61	4,436,749	2,874,450	839,163	3,713,613	13,788	3,727,402	709,347
520- HHS	37	2,455,695	1,109,254	419,051	1,528,305	9,692	1,537,996	917,699
Grand Total	1,408	105,281,887	73,403,580	18,234,704	91,638,284	253,266	91,891,550	13,390,337

FT- Fire Attrition	(595,684)	FT- Fire Attrition	(595,684)
FT- Police Attrition	(2,781,839)	FT- Police Attrition	(2,781,839)
FT- Development Serv. Attrition	(20,000)	FT- Development Serv. Attriti	(20,000)
FT- Net other payroll	88,295	FT- Net other payroll	(311,861)
FT- Total Revised Budget	<u>101,972,659</u>	FT- Subtotal Variance	<u>9,680,953</u>
		Non-Sworn Attrition (in Bene	<u>(1,000,000)</u>
		Total Variance	<u>8,680,953</u>

- Assumptions
- 1) Analysis is based on year-to-date actuals from check date 5/1/22, which includes 42.4 pay periods, and projects filled positions for 9.8 future weeks.
 - 2) Non-sworn vacancies are projected for 5.8 future weeks.
 - 3) Adopted head count is 1425 with 17 MHIS positions funded in the MHIS internal service fund.
 - 4) Audit and FCYR are projected unfavorable due to planned city-wide increases for Non-union, Unclassified and Hartford Municipal Employee Association employees being budget centrally in FY2022. Budget funding for these increases will be transferred, as needed, at year end.



MEMO

From: Phillip J. Penn 
To: Dr. Leslie Torres-Rodriguez
Date: July 6, 2022
Re: May 2022 Financial Results

Attached please find our year to date financial results through Period 11 (the month ended May 31, 2022).

Total expenditures from all sources were \$341.8 million through May 31, an increase of \$34.5 million from the end of April. Run-rate spending for May was higher than average, as there were three payroll periods during the month. General Fund expenditures were \$215.2 million through the first 11 months of the fiscal year and Special Funds (grant) expenditures increased to \$126.7 million.

Tuition payments represented approximately \$13 million of our spending in May, with the rest of the increase mostly attributable to certified and non-certified salaries. The latter item reflected the additional payroll period noted above and roughly \$2 million in planned incentives that were distributed in the final payroll of the month. This month's financial reports also include the correction of the error in our fringe expenses that was mentioned in the April report.

Encumbrances fell by roughly \$10 million in May, to \$53.5 million, \$7 million of which was attributable to tuition. Encumbrances will continue to fall dramatically through the remainder of the fiscal year closeout period as invoices are processed against open purchase orders, and stale purchase orders with remaining funds are closed out.

In summary, things are tracking very closely to our expectations, and we remain optimistic regarding ending the year with a sizable surplus.

If you have any questions regarding our current financial position or the above information, please let me know.



All Funds Budget
Financial Position Report as of 6/17/2022
For: 7/1/2021 to 5/31/2022 Period: 1 to 11



Description	Series	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commitment	Balance
Certified Salaries	100	151,494,542	158,060,183	114,659,458	-	43,400,725
Severance/Other	199	1,215,000	4,951,389	2,017,876	-	2,933,513
Certified Salaries Total		152,709,542	163,011,572	116,677,334	-	46,334,238
Non Cert Salaries	200	60,090,162	62,044,855	47,964,876	-	14,079,978
Severance/Other	299	383,498	1,058,498	1,935,384	-	(876,886)
Non Certified Salaries Total		60,473,660	63,103,353	49,900,260	-	13,203,093
Instructional Improvements	322	3,491,938	17,533,334	9,453,055	4,753,554	3,326,726
Professional Services	333	3,032,915	8,328,353	5,007,383	1,606,873	1,732,400
MHIS/IT Services	335	3,075,236	3,075,236	2,818,966	-	256,270
Professional Contracts & Svs		9,600,089	28,936,923	17,279,404	6,360,427	5,315,396
Maint Supplies & Services	442	384,500	385,000	293,636	71,851	19,514
Maintenance Contracts	443	3,455,670	5,151,883	3,940,129	1,452,947	(225,531)
Rental - Equip & Facilities	444	2,232,613	2,599,844	1,170,483	41,280	1,388,081
Building Improvements	445	612,900	2,150,707	97,755	186,171	2,159,529
Purchased Property Services		6,685,683	10,287,434	5,502,003	1,752,250	3,341,592
Transportation	551	21,513,932	23,011,302	19,383,843	932,302	2,695,156
Communications	553	1,342,435	4,709,842	3,513,186	225,850	970,806
Advertising	554	256,606	310,429	257,139	40,860	12,430
Printing & Binding	555	91,950	88,923	12,306	-	76,617
Tuition	556	100,998,020	98,525,249	60,756,114	35,035,825	5,712,881
Travel & Conferences	558	171,239	139,919	62,182	-	77,737
Misc Services	559	1,819,359	892,179	485,426	96,415	310,338
Systemwide Purchased Svs Total		126,193,541	127,677,842	84,470,196	36,331,253	9,855,965
Instructional & Other Supplies	610	5,075,451	9,357,826	4,841,535	2,221,246	2,322,510
Utilities	620	8,246,853	9,355,513	7,536,270	1,697,974	121,270
Text & Library Books	640	113,879	161,711	69,268	11,874	80,568
Misc Supplies	690	836,668	5,236,953	1,818,870	675,477	2,751,512
Supplies & Materials Total		14,272,851	24,112,003	14,265,943	4,606,571	5,275,859
Equipment	730	1,382,609	7,662,072	1,822,827	4,242,012	1,597,233
Outlay Total		1,382,609	7,662,072	1,822,827	4,242,012	1,597,233
Organization Dues	810	206,520	213,772	186,871	6,143	20,757
Legal Judgments	820	220,000	220,000	36,623	-	183,377
Other Operating Expenses	899	(5,030,360)	1,582,448	1,311,969	129,414	141,064
Other Misc Expend Total		(4,603,840)	2,016,219	1,535,464	135,557	345,198
Fringe Benefits/Insurances	990	57,232,079	58,792,459	50,388,835	62,127	8,341,497
Contingency	998	-	-	-	-	-
Indirect	999	-	18,984	-	-	18,984
Sundry Total		57,232,079	58,811,443	50,388,835	62,127	8,360,481
All Funds Budget Total		423,946,213	485,618,861	341,842,265	53,490,196	90,286,400



General Fund Budget
Financial Position Report as of 6/17/2022
For: 7/1/2021 to 5/31/2022 Period: 1 to 11



Description	Series	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commitment	Balance
Certified Salaries	100	87,382,326	79,466,742	62,134,578	-	17,332,164
Severance/Other	199	1,215,000	2,102,500	1,493,726	-	608,774
Certified Salaries Total		88,597,326	81,569,242	63,628,304	-	17,940,938
Non Cert Salaries	200	37,589,890	37,627,494	30,445,769	-	7,181,725
Severance/Other	299	383,498	758,498	1,935,134	-	(1,176,636)
Non Certified Salaries Total		37,973,388	38,385,992	32,380,903	-	6,005,090
Instructional Improvements	322	310,149	2,281,962	1,133,853	694,691	453,418
Professional Services	333	1,222,010	1,526,773	990,495	305,511	249,072
MHIS/IT Services	335	2,278,990	2,278,990	2,089,074	-	189,916
Professional Contracts & Svs		3,811,149	6,087,725	4,213,421	1,000,202	892,406
Maint Supplies & Services	442	382,000	382,000	293,636	71,851	16,514
Maintenance Contracts	443	3,284,086	4,917,380	3,800,957	1,400,175	(268,089)
Rental - Equip & Facilities	444	1,764,113	2,048,413	857,239	27,225	1,163,949
Building Improvements	445	612,900	345,191	203,765	142,233	(807)
Purchased Property Services		6,043,099	7,692,984	5,155,596	1,641,484	911,567
Transportation	551	20,958,487	19,810,155	17,520,547	896,914	1,392,693
Communications	553	164,170	336,202	266,355	5,088	64,759
Advertising	554	19,106	20,281	14,511	-	5,770
Printing & Binding	555	49,450	35,825	4,675	-	31,150
Tuition	556	88,024,708	84,637,103	50,314,568	31,753,119	5,548,987
Travel & Conferences	558	65,989	64,954	32,283	-	32,671
Misc Services	559	1,415,233	453,969	380,647	31,983	41,339
Systemwide Purchased Svs Total		110,697,143	105,358,489	68,533,587	32,687,104	7,117,369
Instructional & Other Supplies	610	1,938,834	2,020,798	1,308,398	569,531	170,334
Utilities	620	6,363,149	7,471,809	5,819,890	1,530,649	121,270
Text & Library Books	640	21,300	58,100	16,725	3,342	38,033
Misc Supplies	690	418,799	603,657	352,388	199,251	60,924
Supplies & Materials Total		8,742,082	10,154,364	7,497,401	2,302,773	390,560
Equipment	730	821,134	2,420,474	534,278	1,764,981	121,215
Outlay Total		821,134	2,420,474	534,278	1,764,981	121,215
Organization Dues	810	130,370	118,803	110,731	5,668	2,404
Legal Judgments	820	220,000	220,000	36,623	-	183,377
Other Operating Expenses	899	(5,391,446)	333,720	214,041	81,929	37,750
Other Misc Expend Total		(5,041,076)	672,523	361,395	87,597	223,530
Fringe Benefits/Insurances	990	34,848,040	33,560,025	32,871,078	62,127	626,820
Contingency	998	-	-	-	-	-
Indirect	999	(2,479,011)	(1,888,545)	-	-	(1,888,545)
Sundry Total		32,369,029	31,671,480	32,871,078	62,127	(1,261,724)
General Fund Budget Total		284,013,274	284,013,274	215,175,963	39,546,269	29,291,043



Special Fund Budget
 Financial Position Report as of 6/17/2022
 For: 7/1/2021 to 5/31/2022 Period: 1 to 11



Grant Name	Grant Year	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/Commitment	Year To Date Revenue	Balance
Federal Grants:							
ADULT EDUCATION PIP	2022	40,000	-	-	-	0.00	-
AMERICAN RESCUE PLAN ARP-ESSERIII	2021	-	8,237,491	3,821,706	2,202,280	5,819,848.09	2,213,505
ARP HCY BRIDGE (McVento)	2021	-	3,000	3,000	-	3,000.00	-
ARP HCY II Homeless Children&Youth	2021	-	397,612	10,671	1,845	95,000.00	385,096
ARP IDEA PART B 611	2022	-	1,387,608	244,392	60,633	350,000.00	1,082,583
ARP IDEA PART B 619 PRESCHOOL	2022	-	131,911	4,336	-	6,500.00	127,575
CARL D. PERKINS	2021	-	0	0	-	0.00	-
CARL D. PERKINS	2022	626,803	597,243	310,796	74,191	470,000.00	212,256
CONSOLIDATED TITLE 3 IMMIGRANT	2022	-	30,000	8,001	20,000	30,000.00	1,999
COVID-19 SPECIAL EDUCATION STIPENDS	2021	-	20,000	20,002	-	20,000.00	(2)
EDUC-HOMELESS CHILDREN-YOUTH McVEN	2022	50,000	50,000	28,288	8,005	0.00	13,708
ESSER (COVID-19) CARES ACT	2020	-	3,594,083	2,859,433	150,173	0.00	584,477
ESSER II - FAMILY RESOURCE CENTER	2022	-	125,000	-	-	0.00	125,000
ESSER II SET-ASIDE (CRRSA ACT)	2021	-	1,863,078	623,764	180	654,280.46	1,239,134
ESSER II (CRRSA ACT) Covid-19	2021	-	34,942,582	14,838,156	3,469,489	18,523,471.91	16,634,937
ESSER II Bonus Dyslexia Recovery	2022	-	37,050	-	-	0.00	37,050
ESSER II Bonus Spec Population \$25K	2022	-	25,000	-	-	0.00	25,000
ESSER II SPED Recovery Activities	2022	-	120,000	5,995	-	6,695.00	114,005
FAFSA CHALLENGE	2022	-	5,140	912	1,376	5,140.00	2,853
IDEA PART B SECTION 611	2020	-	-	(3,799)	1,200	0.00	2,599
IDEA PART B SECTION 611	2021	652,651	2,684,069	2,411,506	98,228	2,800,000.00	174,334
IDEA PART B SECTION 611	2022	6,526,511	6,549,072	3,182,362	671,559	5,239,257.60	2,695,151
IDEA PART B, SECTION 619 PRE-SCHOOL	2021	30,408	102,494	88,908	2,947	100,000.00	10,639
IDEA PART B, SECTION 619 PRE-SCHOOL	2022	202,717	204,114	13,474	12,889	78,201.03	177,751
OD ESSA SIG C02-BURNS	2022	-	405,300	245,173	57,246	340,000.00	102,881
OD ESSA SIG C02-MILNER	2022	-	425,324	192,682	24,497	240,000.00	208,145
OD ESSA SIG C02-MLKING	2022	-	425,000	84,457	178,604	285,000.00	161,940
OD ESSA SIG C02-SAND	2022	-	390,000	221,532	71,798	325,000.00	96,670
OD ESSA SIG C02-SMSA	2022	-	500,000	254,009	26,231	311,000.00	219,760
OD ESSA SIG C02-WISH	2022	-	390,000	167,244	180,329	350,000.00	42,427
OD ESSA SIG CO2-WHS	2022	-	500,000	108,639	91,637	229,000.00	299,723
TITLE 1 PART A 1003 SIG (BELLIZZI)	2021	-	319,047	260,714	26,209	320,000.00	32,123
TITLE 1 PART A 1003 SIG (BURR)	2019	-	1,774	804	-	0.00	970
TITLE 1 PART A 1003 SIG (BURR)	2021	-	223,300	169,510	39,403	354,000.00	14,387
TITLE 1 PART A 1003 SIG (BULKELEY)	2019	-	31,779	4,290	-	0.00	27,489
TITLE 1 PART A 1003 SIG (BULKELEY)	2021	-	91,886	63,017	1,462	150,000.00	27,407
TITLE 1 PART A 1003 SIG (HPHS)	2021	-	54,947	54,947	-	70,000.00	-
TITLE 1 PART A 1003 SIG (PARKVILLE)	2021	-	83,940	46,602	8,000	220,000.00	29,338
TITLE 1, PART D, NEG & DEL	2022	56,054	68,673	68,673	-	68,673.00	-
TITLE 2 PART A, TEACHERS	2020	-	-	21,278	-	0.00	(21,278)
TITLE 2 PART A, TEACHERS	2021	195,998	607,753	574,187	7,172	680,000.00	26,394
TITLE 2 PART A, TEACHERS	2022	1,241,322	1,136,003	670,257	24,421	908,802.40	441,324
TITLE 3 PART A, ENGLISH LANGUAGE	2021	81,515	294,421	213,225	4,900	310,000.00	76,296
TITLE 3 PART A, ENGLISH LANGUAGE	2022	510,827	543,235	182,844	793	225,000.00	359,598
TITLE I IMPROVING BASIC PROGRAMS	2019	-	271,446	219,549	-	0.00	51,897
TITLE I IMPROVING BASIC PROGRAMS	2021	3,291,271	5,313,050	4,087,793	667,895	5,800,000.00	557,361
TITLE I IMPROVING BASIC PROGRAMS	2022	12,901,783	12,514,359	7,582,957	501,066	10,011,487.20	4,430,335
TITLE IV-A SOC SUPPT & ACAD ENRICH	2019	-	2,025	1,885	-	0.00	140
TITLE IV-A SOC SUPPT & ACAD ENRICH	2021	-	90,185	8,563	12,874	0.00	68,748
TITLE IV-A SOC SUPPT & ACAD ENRICH	2022	897,063	946,097	359,143	97,512	535,000.00	489,442
Total Federal Grants:		27,304,923	86,736,090	44,335,879	8,797,045	55,934,356.69	33,603,166



Special Fund Budget
 Financial Position Report as of 6/17/2022
 For: 7/1/2021 to 5/31/2022 Period: 1 to 11



<u>Grant Name</u>	<u>Grant Year</u>	<u>FY 2021-22 Adopted Budget</u>	<u>FY 2021-22 Adjusted Budget</u>	<u>Year To Date Expenditures</u>	<u>Year To Date Encumb/Commitment</u>	<u>Year To Date Revenue</u>	<u>Balance</u>
State Grants:							
ADULT EDUCATION - PROVIDER (STATE)	2021	-	0	0	-	0.00	-
ADULT EDUCATION - PROVIDER (STATE)	2022	1,729,660	1,729,660	1,310,462	21,044	1,521,919.00	398,154
ADULT EDUCATION CEE - URBAN LEAGUE	2022	5,965	6,461	1,519	4,557	112,599.00	385
ADULT EDUCATION CEE-LITERACY VOLUNT	2022	108,522	104,788	106,457	-	0.00	(1,669)
ALLIANCE - GOVENORS TURNAROUND	2022	24,552,532	24,570,044	18,494,218	678,220	24,570,044.00	5,397,607
ALLIANCE BUILDING GRANT	2021	-	183,487	(106,010)	-	0.00	289,497
COMMISSIONER'S NETWORK	2022	-	900,000	478,869	222,788	900,000.00	198,342
COMMISSIONER'S NETWORK-McDonough	2022	-	50,000	39,074	10,350	50,000.00	576
CREC OPEN CHOICE PREK	2022	-	-	-	-	58,500.00	-
CSDE - TEAM MENTORSHIP PROGRAM	2022	-	-	-	-	44,801.00	-
DEPT OF AG - CT GROWN 4 CT KIDS	2022	-	24,999	-	6,028	12,499.50	18,971
DEPT OF PUBLIC HEALTH - ORAL HEALTH	2021	-	-	(2,049)	-	15,562.87	2,049
DEPT OF PUBLIC HEALTH - ORAL HEALTH	2022	-	50,000	41,145	719	32,531.37	8,136
EXTENDED SCHOOL HOUR	2022	357,753	343,287	12,158	-	343,287.00	331,129
FAMILY RESOURCE CENTER PROGRAM	2022	507,650	508,250	237,325	237,325	508,250.00	33,600
FIRST ROBOTICS MINI GRANT UHSSE	2022	-	6,250	-	6,052	6,250.00	198
INTERDIST MAGNET ACADEMIC/SOCIAL SU	2021	-	494,630	401,814	-	407,269.70	92,816
INTERDIST MAGNET ACADEMIC/SOCIAL SU	2022	-	360,000	78,067	250,009	360,000.00	31,924
MAGNET SCHOOL JOINT MAGNET OFFICE	2022	850,000	850,000	618,363	21,023	452,416.63	210,615
MAGNET SCHOOL OPERATING GRANT	2021	-	-	(25)	-	0.00	25
MAGNET SCHOOL OPERATING GRANT	2022	55,150,730	52,913,810	41,182,379	561,113	52,913,810.00	11,170,318
OPEN CHOICE SLOTS (RECEIVING DIST)	2021	-	1,263	1,263	-	104,935.52	-
OPEN CHOICE SLOTS (RECEIVING DIST)	2022	168,000	168,000	108,955	23,945	228,562.00	35,099
PARENT TRUST FUND GRANT	2022	-	20,350	11,447	3,887	20,350.00	5,016
PRIORITY SCHOOL DISTRICTS	2022	4,441,989	4,478,964	3,796,612	35,276	4,478,964.00	647,076
PSD FamilyFee Replacement SchReadi	2022	-	43,500	37,822	4,922	0.00	756
PSD-SUMMER SCHOOL	2022	406,499	396,257	333,192	-	350,000.00	63,065
SBHC-MATERNAL & CHILD HEALTH BLOCK	2022	125,000	125,000	81,070	-	112,701.23	43,930
SBHC-MATERNAL HEALTH & CHILD BLOCK	2021	-	-	-	-	-1,760.84	-
SCHOOL BASED HEALTH CLINICS	2021	-	-	-	-	-15,347.53	-
SCHOOL BASED HEALTH CLINICS	2022	930,116	933,140	638,824	-	698,372.40	294,316
SCHOOL READINESS GRANT	2022	2,190,000	2,190,000	1,505,202	65,069	1,089,750.00	619,729
SCHOOL SECURITY GRANT	2022	-	123,360	-	-	0.00	123,360
SHEFF OC ACCEPTANCE RATE	2022	-	3,600	896	2,696	3,600.00	8
SHEFF OC INCREASE EDUCATIONAL OPP	2022	-	3,600	3,579	-	3,600.00	21
SHEFF SETTLEMENT-OC ACADEMIC/SOCIAL	2022	-	136,300	74,087	13,485	120,000.00	48,728
STATE BILINGUAL EDUCATION	2022	213,079	210,810	174,974	-	210,810.00	35,836
STATE EDUCATION RESOURCE CENTER	2022	-	-	-	-	10,000.00	-
Total State Grants:		91,737,495	91,929,810	69,661,689	2,168,508	89,724,276.85	20,099,612




Special Fund Budget
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 For: 7/1/2021 to 5/31/2022 Period: 1 to 11



Grant Name	Grant Year	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/Commitment	Year To Date Revenue	Balance
Private/Foundation Grants/Fee Collections:							
BARR FOUNDATION G-II	2021	-	383,578	136,276	50,344	200,000.00	196,958
CHILD HEALTH & DEVELOP INSTITUTE CT	2020	-	30,394	-	-	0.00	30,394
CHILD HEALTH & DEVELOP INSTITUTE CT	2022	-	5,752	-	-	5,752.49	5,752
CT CHILDREN MEDICAL CENTER-DWORKIN	2022	-	1,000,000	-	-	0.00	1,000,000
DALIO FOUNDATION	2021	-	36,845	25,544	4,043	0.00	7,258
DALIO FOUNDATION	2022	-	31,500	6,878	1,072	31,500.00	23,550
FEE COLLECTION - PRE-K	2022	90,514	90,514	70,389	1,500	123,709.25	18,625
Grants Accounting Sundry	2099	-	-	14,465	-	0.00	(14,465)
HARTFORD FOUNDATION PUBLIC GIVING	2021	-	160,257	223,636	-	0.00	(63,379)
HARTFORD FOUNDATION PUBLIC GIVING	2022	350,000	-	-	-	0.00	-
HARTFORD PROMISE	2022	-	1,000,000	1,000,000	-	1,000,000.00	-
INDOOR/OUTDOOR INVITATIONAL	2020	-	-	-	-	-36,739.24	-
INDOOR/OUTDOOR INVITATIONAL	2022	-	-	-	-	36,739.24	-
INSURANCE BILLING - MEDICAID(SBCH)	2022	2,847,675	2,847,675	10,938	-	737,441.57	2,836,737
INSURANCE BILLING - MEDICAL REIMB	2020	-	-	241	-	0.00	(241)
INSURANCE BILLING - MEDICAL REIMB	2022	2,226,712	199,900	65,981	52,070	665,974.80	81,849
JENE FRANK SCHOLARSHIP FUND	2021	-	43,000	-	-	0.00	43,000
L.E.A.P.	2022	-	1,045,580	41,387	105,384	784,185.00	898,810
MULTI SOURCE NOT SCHOOL RELATED	2022	-	-	-	-	500.00	-
MULTISOURCE - FOR SCHOOL	2019	-	4,010	-	-	0.00	4,010
MULTISOURCE - FOR SCHOOL	2020	-	11,256	-	-	0.00	11,256
MULTISOURCE - FOR SCHOOL	2021	-	5,593	-	-	0.00	5,593
NASSAU (formerly PHOENIX LIFE)	2021	-	19,445	742	-	0.00	18,702
NELLIE MAE EDUCATION FOUNDATION	2021	-	28,354	17,120	880	10,000.00	10,354
NELLIE MAE EDUCATION FOUNDATION	2022	250,000	250,000	-	-	0.00	250,000
OTIS ELEVATOR	2022	-	-	(4,412)	4,412	0.00	-
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2019	-	17,970	-	-	0.00	17,970
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2021	-	-	183	-	4,500.00	(183)
PARTNERSHIP FUNDS (VARIOUS SOURCES)	2022	-	4,500	(472)	-	5,000.00	4,972
PRATT & WHITNEY	2022	-	1,450	-	-	1,450.00	1,450
QUALVOICE LLC	2022	-	12,500	-	-	12,500.00	12,500
SHIPMAN & GOODWIN	2021	-	9,934	-	-	0.00	9,934
SPECIAL EDUCATION EXCESS COST	2022	10,140,535	10,140,535	7,306,308	2,743,623	6,628,439.00	90,604
TRAVELERS	2019	-	110,201	1,539	422	0.00	108,240
TRAVELERS	2020	-	-	(86)	-	0.00	86
TRAVELERS	2021	-	101,839	22,056	4,983	0.00	74,801
TRAVELERS	2022	75,599	50,000	6,111	-	50,000.00	43,889
TUITION BILLING - SPECIAL EDUCATION	2022	4,909,486	4,909,486	3,299,624	9,642	1,526,617.47	1,600,220
TUITION BILLING-MAGNET	2022	-	-	68,233	-	0.00	(68,233)
UNIVERSITY OF CONNECTICUT	2017	-	271,801	257,391	-	521,776.35	14,411
WISE ISIDORE & SELMA TRAVEL FOUNDAT	2021	-	40,023	35,000	-	0.00	5,023
WISE ISIDORE & SELMA TRAVEL FOUNDAT	2022	-	75,795	63,663	-	75,795.00	12,132
Total Private/Foundation Grants/Fee		20,890,521	22,939,688	12,668,735	2,978,374	12,385,140.93	7,292,579
Total All Grants:		139,932,939	201,605,587	126,666,302	13,943,927	158,043,774.47	60,995,358



MEMO

From: Phillip J. Penn 
To: Dr. Leslie Torres-Rodriguez
Date: July 6, 2022
Re: COVID-19 Relief Grant Spending

Through the end of June, Hartford Public Schools has spent or encumbered \$37.2 million of its COVID grant funds. This was an increase of just under \$2 million since the end of May. The table that follows summarizes that spending by grant:

Grant	Spending Deadline	Total Grant Award	Total Spent or Encumbered	Change From Prior Month
ESSER I/CARES Act	9/30/2022	\$10,314,679	\$10,012,561	\$314,406
ESSER II	9/30/2023	\$45,730,706	\$20,286,176	\$1,412,111
ARP/ESSER III	9/30/2024	<u>\$98,589,663</u>	<u>\$6,922,717</u>	<u>\$84,772</u>
Total		\$154,635,048	\$37,221,454	\$1,811,289

Given the remaining amount in our ESSER I grant has fallen to approximately \$300,000, I'm confident in our ability to fully expend the ESSER I grant prior to the grant expiration at the end of September.

In addition, there continues to be a significant level of ongoing work to revise spending plans for the 2022-23 and 2023-24 fiscal years to ensure that ESSER II and ARP are fully expended by the end of their respective grant periods. To that end, as of the date of this memo, we are projecting nearly \$70 million in ESSER grant expenditures for the 2022-23 fiscal year.

A breakdown of the expenditures in each grant by object code follows on the next three pages.

ESSER I/CARES ACT

Expenditures through 6/30/22

OBJECT	ACCOUNT DESCRIPTION	2020-21 EXPENDED	2021-22 EXPENDED	ENCUMBRANCES	TOTAL
511360	TEACHER-REG	45,828.44	0.00	0.00	45,828.44
511361	TEACHER-PT	0.00	2,524.50	0.00	2,524.50
511400	SOC WKR-REG	0.00	758,573.83	0.00	758,573.83
511401	SOC WKR-PT	0.00	396.00	0.00	396.00
512280	SUPPORTIVE STAFF-REG	200,940.33	288,156.61	0.00	489,096.94
512281	SUPPORTIVE STAFF-PT	0.00	1,326.92	0.00	1,326.92
512282	SUPPORTIVE STAFF-OT	0.00	3,256.25	0.00	3,256.25
512461	NURSE-PT	0.00	10,082.71	0.00	10,082.71
512562	SPEC POLICE OFF-OT	0.00	7,365.74	0.00	7,365.74
512591	FOOD SERVICE WORKER PT	53,823.43	55,747.30	0.00	109,570.73
512680	CUSTODIAN-REG	232,682.74	373,408.59	0.00	606,091.33
512682	CUSTODIAN-OT	37,052.09	51,834.48	0.00	88,886.57
529997	FRINGE BENEFITS-CERT	11,773.33	114,229.77	0.00	126,003.10
529998	FRINGE BENEFITS-NON-CER	206,584.97	264,212.14	0.00	470,797.11
533220	INSTR PROG IMPROVE SVS	310,750.00	0.00	13,000.00	323,750.00
533305	OTHER PROF TECH SVS	288,142.47	345,541.91	17,578.09	651,262.47
544300	MAINT & CUSTODIAL SERV	0.00	28,612.00	1,165.00	29,777.00
555301	POSTAGE	0.00	20,000.00	0.00	20,000.00
555303	INTERNET COMMUNICATIONS	382,838.93	429,660.59	690.00	813,189.52
555900	MISC PURCHASED SVS	10,683.00	0.00	0.00	10,683.00
566110	INSTRUCTIONAL SUPPLIES	306,590.08	143,805.50	88,614.00	539,009.58
566504	TECHNOLOGY RELATED SUPP	46,310.40	28,227.30	0.00	74,537.70
566909	SUPPLIES AND MATERIALS	575,561.09	159,759.27	6,032.21	741,352.57
577340	EQUIPMENT	91,749.00	73,358.00	0.00	165,107.00
577348	COMPUTER/TECH RELATED H	3,871,861.93	4,805.91	0.00	3,876,667.84
599999	INDIRECT - OVERHEAD	47,424.11	0.00	0.00	47,424.11
	Expense Total	6,720,596.34	3,164,885.32	127,079.30	10,012,560.96

ESSER II*Expenditures through 6/30/22*

OBJECT	ACCOUNT DESCRIPTION	YTD EXPENDED	ENCUMBRANCES	TOTAL
511020	ADMINISTRATOR-REG	168,269.23	0.00	168,269.23
511240	PRIN/VP-REG	106,799.32	0.00	106,799.32
511241	PRIN/VP - PT	26,134.66	0.00	26,134.66
511360	TEACHER-REG	3,794,488.12	0.00	3,794,488.12
511361	TEACHER-PT	455,740.69	0.00	455,740.69
511365	TCHR-STIPENDS & ATHLETI	525,553.66	0.00	525,553.66
511400	SOC WKR-REG	193,590.92	0.00	193,590.92
511997	BONUS CERTIFIED	531,650.00	0.00	531,650.00
512040	DIRECTOR/ASST-REG	76,846.15	0.00	76,846.15
512280	SUPPORTIVE STAFF-REG	310,506.87	0.00	310,506.87
512281	SUPPORTIVE STAFF-PT	43,705.23	0.00	43,705.23
512282	SUPPORTIVE STAFF - OT	956.19	0.00	956.19
512461	NURSE-PT	6,600.00	0.00	6,600.00
512462	NURSE - OT	8,052.24	0.00	8,052.24
512540	PARAPROFESSIONAL-REG	8,869.24	0.00	8,869.24
512541	PARAPROFESSIONAL-PT	48,269.50	0.00	48,269.50
512560	SPEC POLICE OFF-REG	8,420.99	0.00	8,420.99
512561	SPEC POLICE OFF-PT	17,238.00	0.00	17,238.00
512562	SPEC POLICE OFF-OT	41,841.04	0.00	41,841.04
512681	CUSTODIAL PART TIME	3,000.00	0.00	3,000.00
512682	CUSTODIAN-OT	19,278.46	0.00	19,278.46
512997	BONUS NON-CERTIFIED	250.00	0.00	250.00
529997	FRINGE BENEFITS-CERT	964,963.51	0.00	964,963.51
529998	FRINGE BENEFITS-NON-CER	154,137.50	0.00	154,137.50
533210	INSTR CONTRACT SVS	3,277,500.00	2,232,390.00	5,509,890.00
533220	INSTR PROG IMPROVE SVS	1,234,472.23	128,927.77	1,363,400.00
533230	PUPIL SVS: NON-PYRL SVS	1,212,888.00	303,222.00	1,516,110.00
533305	OTHER PROF TECH SVS	1,078,787.60	951,417.27	2,030,204.87
544300	MAINT & CUSTODIAL SERVICES	33,775.38	0.00	33,775.38
544410	RENTAL OF FACILITIES	48,000.00	0.00	48,000.00
555100	STUDENT TRANSP	475,322.19	8,652.80	483,974.99
555303	INTERNET COMMUNICATIONS	305,977.24	0.00	305,977.24
555400	ADVERTISEMENT	10,000.00	0.00	10,000.00
555900	MISC PURCHASED SVS	29,039.60	17,764.40	46,804.00
566110	INSTRUCTIONAL SUPPLIES	226,768.09	44,208.06	270,976.15
566113	TRAINING SUPPLIES	0.00	1,699.50	1,699.50
566130	MAINT & CUSTODIAL SUPPL	246,829.33	114,140.93	360,970.26
566904	AWARDS & INCENTIVES	38,390.12	9,871.94	48,262.06
566909	SUPPLIES AND MATERIALS	708,756.82	1,433.17	710,189.99
577438	COMPUTER/TECH RELATED HARDWARE	1,731.00	12,117.00	13,848.00
588906	INCENTIVES FOR STAFF	4,848.25	12,083.85	16,932.10
	Expense Total	16,448,247.37	3,837,928.69	20,286,176.06

ARP/ESSER III*Expenditures through 6/30/22*

OBJECT	ACCOUNT DESCRIPTION	YTD EXPENDED	ENCUMBRANCES	TOTAL
511020	ADMINISTRATOR-REG	183,500.08	0.00	183,500.08
511040	DIRECTOR/ASST-REG	321,492.39	0.00	321,492.39
511240	PRIN/VP-REG	122,858.72	0.00	122,858.72
511361	TEACHER-PT	49,087.50	0.00	49,087.50
511363	TEACHER-SUBS	11,500.00	0.00	11,500.00
512280	SUPPORTIVE STAFF-REG	52,384.56	0.00	52,384.56
512281	SUPPORTIVE STAFF-PT	1,743.51	0.00	1,743.51
529997	FRINGE BENEFITS-CERT	121,899.52	0.00	121,899.52
529998	FRINGE BENEFITS-NON-CER	18,668.50	0.00	18,668.50
533220	INSTR PROG IMPROVE SVS	189,929.30	17,240.70	207,170.00
533305	OTHER PROF TECH SVS	968,918.30	37,500.00	1,006,418.30
555303	INTERNET COMMUNICATIONS	706,125.41	0.00	706,125.41
566110	INSTRUCTIONAL SUPPLIES	761,865.64	3,574.46	765,440.10
566113	TRAINING SUPPLIES	485,266.87	0.00	485,266.87
566504	TECHNOLOGY RELATED SUPP	42,326.55	0.00	42,326.55
566909	SUPPLIES & MATERIALS	0.00	28,761.70	28,761.70
577340	EQUIPMENT	0.00	0.00	0.00
577348	COMPUTER/TECH RELATED H	1,475,556.34	1,322,517.20	2,798,073.54
	Expense Total	5,513,123.19	1,409,594.06	6,922,717.25

Town of Sprague Budget Status as of May 31, 2022

Summary

As of the end of May 2022, total revenues collected are 95% of the FY 2021/22 budgeted amount. This is slightly lower than revenues collected for the same period in FY 2020/2021 which were 97% of the total budgeted amount as well.

Total expenditures as of May 2022 are at 83% of budget. This is on par than expenditures for the same period in FY 2020/21 which were at 82% of the budget.

<i>Budget Category</i>	FY 2021/2022		Year to Date %	Same Period Prior Year
	Budget	Year to Date		
Property Taxes	6,241,789	6,280,942	101%	100%
State Education Grants	2,668,094	2,666,678	100%	100%
Other State Grants	582,822	199,559	34%	32%
Other Revenue	320,158	219,820	69%	142%
Total General Fund Revenues	9,812,863	9,366,999	95%	97%
Town/Municipal Expenditures	2,866,888	2,373,283	83%	82%
Board of Education Expenditures	6,787,139	5,616,628	83%	82%
Total General Fund Expenditures	9,654,027	7,989,911	83%	82%

The attached Budget vs. Actual report provides a detailed report of all revenues and expenditures as of the end of May. At this time, no significant variances are projected for either revenues or expenditures.

Revenues

Property Taxes are the largest revenue source to the Town, representing 63.6% of total revenues. Collections on Property Taxes for the period to May 31, 2022 of the current fiscal year are at 101% of the budgeted amount. This is on par with prior year collections which were at 100% in FY21.

State Grants make up 33.1% of total budgeted revenues. State funds received to date total \$2,866,237 or 88% of its State grant revenue. No additional state grants were received in the month of May. State grants received in the current year is comparable with State funds received in the same prior year period (87%).

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 3.3% of total budgeted revenues. Current year collections on these sources total \$219,820 and are at 69% of the total budgeted amount compared to 142% in prior year period. The large differential between the fiscal years collection percentage is mainly due to (1) the current year budgeted addition of the transfer in of capitalized interest for the new GO bond, which has not been physically transferred in as of May 31st and (2) multiple COVID reimbursement monies being received in the prior year. Additionally, current year local fees and permits are significantly down in comparison to the prior fiscal year due to less residential construction and home sales in FY22.

Expenditures

Departmental and other operating expenditures as of May 2022 tend to range between 75% and 90% with a few exceptions where year-to-date expenditures don't fall into that range. In most cases, Town current year expenditures are comparable to last fiscal year's expenditures for the same period with the exception of the following few outliers: Town Counsel expenditures are approximately \$24,468 higher due to an ongoing legal case (the Board of Finance has appropriated an additional \$20,000 for expenditures related to this in FY22), Town repairs and renovations expenditures are approximately \$11,740 higher due to a building sewer issue because of old pipes and Highways - roadway management expenditures are overexpended by approximately \$37,000 due to two emergency road repairs in the fall.

Payments for memberships on regional agencies (99% year-to-date), insurance premiums (78% year-to-date) and maintenance contracts (70% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (100% year-to-date) and interest (99% year-to-date) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$5,616,627 or 83% of total budget. For the same period last fiscal year, Board of Education expenditures were 82% of budget. (Differences between the education expenditures between the Town report and the Board of Education report are due to timing and recording of grant-related expenditures/revenues.)

Town of Sprague
 BOF Budget vs. Actual
 with YE estimated totals
 July 2021 through May 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Mar 2022	April 2022	May 2022	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	33,579	17,038	22,828	5,801,039	5,827,753	26,714	100%	100%	5,810,000	5,801,039	8,961	100%	
5000-2 - Current Interest & Lien Fees	3,015	2,568	2,386	20,000	25,985	5,985	130%	108%	25,000	20,000	5,000	125%	
5000-3 - Prior Year Tax	4,027	3,248	3,979	125,000	102,576	(22,424)	82%	79%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	2,805	1,879	1,251	35,000	31,700	(3,300)	91%	74%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	9,327	4,981	2,539	72,000	96,608	24,608	134%	92%	95,000	72,000	23,000	132%	
5000-6 - Firefighter Tax Abatement	-	-	-	(11,250)	1	11,251	0%	0%	(11,250)	(11,250)	-	100%	
5000-7 - PILOT Solar Farm	5	-	-	200,000	200,005	5	100%	100%	200,005	200,000	5	100%	
5000-8 - Tax & Applic. Refunds (contra)	-	-	(153)	-	(2,980)	(2,980)	100%	100%	(2,980)	-	(2,980)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	(362)	(29)	-	-	(706)	(706)	100%	100%	(706)	-	(706)	100%	
Total 5000 - Taxes	52,396	29,685	32,830	6,241,789	6,280,942	39,153	101%	100%	6,275,069	6,241,789	33,280	101%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	1,329,046	-	2,668,094	2,666,678	(1,416)	100%	100%	2,666,678	2,668,094	(1,416)	100%	
Total 5100 - State Grants-School	-	1,329,046	-	2,668,094	2,666,678	(1,416)	100%	100%	2,666,678	2,668,094	(1,416)	100%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	4,696	-	-	5,221	4,696	(525)	90%	106%	4,696	5,221	(525)	90%	
5200-10 - Judicial 10th Circuit Court	-	475	-	1,000	970	(30)	97%	34%	1,000	1,000	-	100%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	-	-	-	-	0%	0%	-	-	-	0%	
5200-14 - Town Aid Roads	-	-	-	152,349	152,160	(189)	100%	100%	152,349	152,349	-	100%	
5200-16 - Elderly & Disabled Transp Grant	5,695	-	-	8,543	5,695	(2,848)	67%	133%	8,543	8,543	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	-	386,528	7,681	(378,847)	2%	0%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	-	-	6,156	14,278	8,122	232%	100%	14,278	6,156	8,122	232%	
5200-5 - Mashantucket Pequot Grant	5,826	-	-	17,479	11,652	(5,827)	67%	67%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	1,876	1,728	(148)	92%	100%	1,876	1,876	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	-	870	699	(171)	80%	77%	870	870	-	100%	
Total 5200 - State Grants-Local	16,217	475	-	582,822	199,559	(383,263)	34%	32%	590,419	582,822	7,597	101%	
5300 - Local Revenues													
5300-1 - Interest Income	396	573	1,531	3,000	4,199	1,199	140%	40%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	42	124	50	3,500	646	(2,854)	18%	59%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	2,164	1,027	1,208	23,000	13,581	(9,419)	59%	85%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	-	-	-	2,000	240	(1,760)	12%	73%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	16	-	16	150	176	26	117%	107%	160	150	10	107%	
5300-16 - Sportsmans Licenses	14	16	6	150	92	(58)	61%	65%	150	150	-	100%	
5300-17 - Farmland Preservation	84	111	99	950	987	37	104%	109%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	25	60	130	1,000	950	(50)	95%	336%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	590	4,103	883	25,000	16,258	(8,742)	65%	197%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	30	33	-	1,500	337	(1,163)	22%	36%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	8	10	11	400	102	(298)	26%	47%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,662	1,589	1,597	10,000	17,646	7,646	176%	185%	17,000	10,000	7,000	170%	
5300-8 - Conveyance Tax	2,316	3,505	3,788	17,000	35,144	18,144	207%	254%	33,000	17,000	16,000	194%	
5300-9 - Copies	374	490	783	5,000	6,194	1,194	124%	106%	5,600	5,000	600	112%	
Total 5300 - Local Revenues	7,721	11,641	10,102	92,650	96,552	3,902	104%	157%	116,260	92,650	23,610	125%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	1,320	970	1,050	-	12,150	12,150	100%	100%	12,150	-	12,150	100%	
5400-6 - Waste Management	6,428	4,952	4,577	52,000	44,063	(7,937)	85%	81%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	7,748	5,922	5,627	54,000	56,213	2,213	104%	212%	66,150	54,000	12,150	123%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	23,508	22,055	(1,453)	94%	100%	23,508	23,508	-	100%	
5800 - Transfer in of Capitalized Interest for Bond	-	-	-	105,000	-	(105,000)	0%	0%	105,000	105,000	-	100%	
Total Income	84,082	1,376,769	48,559	9,812,863	9,366,999	(445,864)	95%	97%	9,888,084	9,812,863	75,221	101%	
Gross Profit	84,082	1,376,769	48,559	9,812,863	9,366,999	(445,864)	95%	97%	9,888,084	9,812,863	75,221	101%	

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2021 through May 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Mar 2022	April 2022	May 2022	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Expense													
6000 · Board of Selectmen													
6000-1 · First Selectman	3,023	3,023	3,023	40,804	36,275	(4,529)	89%	92%	40,804	40,804	-	100%	
6000-2 · Selectman 2	100	100	100	1,200	1,100	(100)	92%	92%	1,200	1,200	-	100%	
6000-3 · Selectman 3	100	100	100	1,200	1,100	(100)	92%	92%	1,200	1,200	-	100%	
6000-4 · Selectman Office Sup, Misc.	-	10	-	1,260	1,315	55	104%	90%	1,315	1,260	55	104%	
6000-5 · Selectman - Mileage	-	-	-	1,000	74	(926)	7%	0%	1,000	1,000	-	100%	
6000-6 · Selectman Executive Assistant	2,800	2,800	2,800	36,400	35,429	(971)	97%	93%	36,400	36,400	-	100%	
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	0%	-	-	-	0%	
Total 6000 · Board of Selectmen	6,023	6,033	6,023	81,864	75,293	(6,571)	92%	91%	81,919	81,864	55	100%	
6005 · Elections													
6005-1 · Election Salaries	189	178	218	6,409	3,484	(2,925)	54%	75%	5,000	6,409	(1,409)	78%	
6005-2 · Election Misc.	179	-	123	14,141	6,192	(7,949)	44%	77%	8,000	14,141	(6,141)	57%	
Total 6005 · Elections	368	178	341	20,550	9,676	(10,874)	47%	76%	13,000	20,550	(7,550)	63%	
6010 · Board of Finance													
6010-2 · BOF - Town Rpt, Sup.	-	-	-	188	-	(188)	0%	0%	188	188	-	100%	
Total 6010 · Board of Finance	-	-	-	188	-	(188)	0%	0%	188	188	-	100%	
6011 · Auditing													
6011 · Auditing	-	1,750	-	23,200	17,250	(5,950)	74%	86%	17,250	23,200	(5,950)	74%	
6012 · Bookkeeper													
6012-1 · Bookkeeper - Salary	2,298	2,205	1,993	28,777	26,577	(2,200)	92%	92%	28,777	28,777	-	100%	
6012-2 · Bookkeeper-Support	350	160	-	900	510	(390)	57%	59%	900	900	-	100%	
Total 6012 · Bookkeeper	2,648	2,365	1,993	29,677	27,087	(2,590)	91%	91%	29,677	29,677	-	100%	
6015 · Assessors													
6015-1 · Assessors, Salary	1,658	1,658	1,658	22,387	19,896	(2,491)	89%	92%	22,387	22,387	-	100%	
6015-4 · Assessors, Travel Expense	-	-	-	300	300	-	100%	100%	300	300	-	100%	
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6015-6 · Assess. Misc. Supplies, Postage	(19)	-	603	1,500	1,104	(396)	74%	114%	1,500	1,500	-	100%	
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%	
Total 6015 · Assessors	1,639	1,658	2,261	25,287	21,300	(3,987)	84%	89%	25,287	25,287	-	100%	
6025 · Tax Collector													
6025-1 · Tax Collector, Salary	2,005	2,005	2,090	27,065	24,029	(3,036)	89%	92%	27,065	27,065	-	100%	
6025-4 · Tax Collector Misc. Sup. Sch.	-	-	-	700	225	(475)	32%	35%	700	700	-	100%	
6025-5 · Tax Collector, Postage	-	-	-	200	134	(66)	67%	55%	200	200	-	100%	
Total 6025 · Tax Collector	2,005	2,005	2,090	27,965	24,388	(3,577)	87%	89%	27,965	27,965	-	100%	
6030 · Town Treasurer													
6030 · Town Treasurer	200	200	200	2,400	2,200	(200)	92%	92%	2,400	2,400	-	100%	
6035 · Town Counsel & Financial Advisr													
6035-1 · Town Counsel	-	6,766	2,494	40,000	36,184	(3,816)	90%	59%	45,000	40,000	5,000	113%	
6035-2 · Financial Advisor	4,320	-	1,250	7,000	5,570	(1,430)	80%	14%	5,570	7,000	(1,430)	80%	
Total 6035 · Town Counsel & Financial Advisr	4,320	6,766	3,744	47,000	41,754	(5,246)	89%	47%	50,570	47,000	3,570	108%	
6040 · Town Clerk													
6040-1 · Town Clerk, Salary	3,745	3,745	3,745	50,558	44,941	(5,617)	89%	92%	50,558	50,558	-	100%	
6040-2 · Town Clerk, Office Sup, Misc.	-	324	20	1,463	1,193	(270)	82%	68%	1,463	1,463	-	100%	
6040-3 · Town Clerk, Dog Licenses	-	-	78	350	78	(272)	22%	7%	350	350	-	100%	
6040-4 · Town Clerk, School	270	-	(278)	900	1,148	248	128%	43%	1,148	900	248	128%	
6040-5 · Town Clerk, Microfm(Security)	-	144	-	400	144	(256)	36%	0%	400	400	-	100%	
Total 6040 · Town Clerk	4,015	4,213	3,565	53,671	47,504	(6,167)	89%	90%	53,919	53,671	248	100%	
6045 · Telephone Services/DSL/Website													
6045 · Telephone Services/DSL/Website	1,567	999	1,001	12,056	10,775	(1,281)	89%	93%	12,056	12,056	-	100%	
6050 · Pool Secretaries													
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,835	1,835	1,835	23,850	21,882	(1,968)	92%	86%	23,850	23,850	-	100%	
6050-2 · Pool Sec, Salary-Land Use Clerk	2,835	2,791	2,767	35,519	33,076	(2,443)	93%	92%	35,519	35,519	-	100%	
Total 6050 · Pool Secretaries	4,670	4,626	4,602	59,369	54,958	(4,411)	93%	90%	59,369	59,369	-	100%	
6055 · Town Off. Bldg.													
6055-1 · Town Off. Bldg.Janitorial Serv	790	790	715	9,822	7,729	(2,093)	79%	78%	9,822	9,822	-	100%	
6055-2 · Town Off. Bldg. Sup. Maint.	-	472	46	2,000	1,252	(748)	63%	55%	2,000	2,000	-	100%	
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	1,617	2,984	-	11,000	11,848	848	108%	54%	12,000	11,000	1,000	109%	
6055-4 · Town Off Bldg/Sen Ctr - Lights	1,261	-	965	9,700	9,839	139	101%	104%	9,700	9,700	-	100%	
6055-5 · Town Off. Bldg. rpr & renov.	775	560	922	5,000	16,310	11,310	326%	91%	16,000	5,000	11,000	320%	
Total 6055 · Town Off. Bldg.	4,443	4,806	2,648	37,522	46,978	9,456	125%	77%	49,522	37,522	12,000	132%	

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6100 · P & Z Comm.													
6100-1 · P & Z Comm. Encf. Off.	546	546	546	7,370	6,552	(818)	89%	92%	7,370	7,370	-	100%	
6100-2 · P & Z Comm. Planner	(1,975)	2,850	-	11,500	8,826	(2,674)	77%	51%	11,500	11,500	-	100%	
Total 6100 · P & Z Comm.	(1,429)	3,396	546	18,870	15,378	(3,492)	81%	65%	18,870	18,870	-	100%	
6111 · Land Use Miscellaneous	-	-	-	500	370	(130)	74%	55%	500	500	-	100%	
6115 · Ec. Devel.	-	-	-	225	225	-	100%	25%	225	225	-	100%	
6120 · Conservation Commission													
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6120-4 · Miscellaneous	-	-	-	1,000	299	(701)	30%	41%	1,000	1,000	-	100%	
Total 6120 · Conservation Commission	-	-	-	1,100	299	(801)	27%	37%	1,100	1,100	-	100%	
6150 · Conservation Wetlands Enf Off	320	480	-	7,000	3,260	(3,740)	47%	103%	7,000	7,000	-	100%	
6200 · Highways													
6200-1 · Highways, General Maintenance	5,902	3,314	4,156	45,000	42,096	(2,904)	94%	82%	45,000	45,000	-	100%	
6200-10 · Drug & Alcohol Testing	150	-	-	500	350	(150)	70%	90%	500	500	-	100%	
6200-2 · Highways, Public Works Salary	16,550	16,596	16,587	229,330	196,879	(32,451)	86%	100%	229,330	229,330	-	100%	
6200-3 · Highways, Misc. o/t labor.	1,940	-	855	26,200	23,540	(2,660)	90%	70%	26,200	26,200	-	100%	
6200-4 · Boots - Highways	266	-	69	2,500	1,280	(1,220)	51%	70%	2,500	2,500	-	100%	
6200-5 · Storm Materials	1,873	-	11,283	27,500	24,513	(2,987)	89%	82%	27,500	27,500	-	100%	
6200-6 · Highways, Roadway Mgmt.	1,528	(4,744)	7,978	40,000	77,257	37,257	193%	65%	77,257	40,000	37,257	193%	
6200-7 · Highways, Town Garage	299	332	102	8,000	2,525	(5,475)	32%	97%	8,000	8,000	-	100%	
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	25%	8,500	8,500	-	100%	
Total 6200 · Highways	28,508	15,498	41,030	387,530	368,440	(19,090)	95%	88%	424,787	387,530	37,257	110%	
6202 · Tree Maintenance													
6202-1 · Tree Warden	-	-	-	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%	
6202-2 · Tree Warden- Training Seminars	100	-	-	350	285	(65)	81%	56%	350	350	-	100%	
6202-3 · Tree Pruning, Removal, Replacme	-	-	2,250	12,000	6,323	(5,677)	53%	54%	12,000	12,000	-	100%	
6202-4 · Tree Warden Mileage	-	-	-	400	171	(229)	43%	61%	400	400	-	100%	
Total 6202 · Tree Maintenance	100	-	2,250	15,000	7,904	(7,096)	53%	54%	15,000	15,000	-	100%	
6205 · Street Lighting	1,378	1,232	1,246	18,500	14,296	(4,204)	77%	87%	18,500	18,500	-	100%	
6300 · Social Security	3,983	3,826	3,930	56,184	47,626	(8,558)	85%	85%	56,184	56,184	-	100%	
6310 · Deferred Compensation	1,263	1,263	1,263	15,421	15,247	(174)	99%	91%	15,421	15,421	-	100%	
6400 · Regional Agencies													
6400-1 · Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%	
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%	100%	300	300	-	100%	
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	1,044	1,044	-	100%	92%	1,044	1,044	-	100%	
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,006	9,006	-	100%	100%	9,006	9,006	-	100%	
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%	100%	1,641	1,641	-	100%	
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	-	300	300	-	100%	100%	300	300	-	100%	
6400-4 · Reg. Agency - Women's Center	-	-	-	250	250	-	100%	100%	250	250	-	100%	
6400-5 · Uncas Health District	-	4,989	-	19,956	19,956	-	100%	100%	19,956	19,956	-	100%	
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	50%	2,032	2,032	-	100%	
6400-7 · Reg. Agency - Norwich PrbCrt	-	531	-	2,124	2,101	(23)	99%	94%	2,101	2,124	(23)	99%	
6400-8 · Council of Small Towns (COST)	-	-	-	725	725	-	100%	100%	725	725	-	100%	
6400-9 · Quinebaug Walking Weekends	-	-	-	175	-	(175)	0%	100%	175	175	-	100%	
Total 6400 · Regional Agencies	-	5,520	-	38,553	38,355	(198)	99%	97%	38,530	38,553	(23)	100%	
6500 · Insurance													
6500-1 · Insurance, General Town	-	7,287	-	41,002	31,002	(10,000)	76%	100%	31,002	41,002	(10,000)	76%	
6500-2 · Insurance, Fire Department	-	4,298	-	17,191	17,191	-	100%	100%	17,191	17,191	-	100%	
6500-4 · Insurance, Water & Sewer Plants	-	2,055	-	8,222	8,220	(2)	100%	100%	8,220	8,222	(2)	100%	
6500-5 · Insurance,CIRMA (Workers Comp)	-	9,540	-	38,205	30,197	(8,008)	79%	92%	30,197	38,205	(8,008)	79%	
6500-6 · Insurance, Empl. Medical Ins.	9,708	10,006	928	152,368	109,714	(42,654)	72%	91%	109,714	152,368	(42,654)	72%	
6500-7 · Employee Insurance Waiver	538	538	538	3,950	5,913	1,963	150%	86%	5,913	3,950	1,963	150%	
Total 6500 · Insurance	10,246	33,724	1,466	260,938	202,237	(58,701)	78%	93%	202,237	260,938	(58,701)	78%	
6600 · Police Department													
6600-1 · Police Dept. Resident Trooper	-	-	-	175,006	-	(175,006)	0%	-12%	176,269	175,006	1,263	101%	
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%	
6600-3 · Police Dept. DARE Program	-	-	-	300	-	(300)	0%	0%	300	300	-	100%	
6600-4 · Police Dept., Supplies, Misc.	-	124	-	500	124	(376)	25%	60%	500	500	-	100%	
6600-5 · Police Dept.- Sch. Crs. Guard	416	494	520	3,961	4,070	109	103%	81%	3,961	3,961	-	100%	
Total 6600 · Police Department	416	618	520	184,767	4,194	(180,573)	2%	-9%	186,030	184,767	1,263	101%	

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6605 · Fire Dept.													
6605-1 · Fire Dept., Vehicle Maint.	9,765	-	4,299	24,000	15,959	(8,041)	66%	111%	24,000	24,000	-	100%	
6605-2 · Fire Dept, Fixed Expenses	5,951	314	5,936	36,300	45,390	9,090	125%	90%	45,390	36,300	9,090	125%	
6605-3 · Fire Dept. Truck Supplies	-	-	-	7,550	-	(7,550)	0%	23%	7,550	7,550	-	100%	
6605-4 · Fire Dept., Firehouse Maint.	213	267	71	11,200	4,524	(6,676)	40%	45%	11,200	11,200	-	100%	
6605-5 · Fire Dept., Training	165	2,580	-	14,500	6,820	(7,680)	47%	39%	14,500	14,500	-	100%	
6605-6 · Fire Dept., Business Exp.	439	1,918	530	14,140	4,467	(9,673)	32%	70%	14,140	14,140	-	100%	
6605-7 · Fire Dept., Equip. Maint.	-	2,477	629	12,600	4,548	(8,052)	36%	58%	12,600	12,600	-	100%	
Total 6605 · Fire Dept.	16,533	7,556	11,465	120,290	81,708	(38,582)	68%	74%	129,380	120,290	9,090	108%	
6610 · Emergency													
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%	
6610-5 · Training Expense	-	-	643	500	643	143	129%	0%	500	500	-	100%	
6610-6 · Equipment Maintenance	-	-	643	830	643	(187)	77%	0%	830	830	-	100%	
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
Total 6610 · Emergency	-	-	1,286	4,030	1,286	(2,744)	32%	0%	4,030	4,030	-	100%	
6615 · Fire Marshal/Burning Official													
6615-1 · Fire Marshal/Salary	667	667	667	8,000	7,337	(663)	92%	88%	8,000	8,000	-	100%	
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,250	-	(2,250)	0%	68%	2,250	2,250	-	100%	
6615-4 · Burning Official - Salary	-	-	-	625	313	(312)	50%	50%	625	625	-	100%	
Total 6615 · Fire Marshal/Burning Official	667	667	667	10,875	7,650	(3,225)	70%	82%	10,875	10,875	-	100%	
6620 · Enf. Off-Bldg.Code													
6620-1 · Enf.Off-Bldg Code - Salary	1,471	1,471	1,471	19,862	17,653	(2,209)	89%	92%	19,862	19,862	-	100%	
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	-	(800)	0%	0%	800	800	-	100%	
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	250	145	(105)	58%	54%	250	250	-	100%	
6620-6 · Enf.Off-Bldg.Code- Ed.Training	750	-	-	250	750	500	300%	2%	750	250	500	300%	
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	3	(497)	1%	0%	500	500	-	100%	
Total 6620 · Enf. Off-Bldg.Code	2,221	1,471	1,471	21,662	18,551	(3,111)	86%	85%	22,162	21,662	500	102%	
6625 · Blight Enforcement Officer													
6625-1 · Blight Enforce. Officer-Salary	302	302	302	3,627	3,322	(305)	92%	92%	3,627	3,627	-	100%	
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%	
6625-3 · Blight Enforce.Officer-Postage	88	-	-	150	157	7	105%	0%	157	150	7	105%	
Total 6625 · Blight Enforcement Officer	390	302	302	3,927	3,479	(448)	89%	85%	3,934	3,927	7	100%	
6700 · Sanit/Wst Rem.													
6700-2 · Sanit/Wst.Rem,Matls.Misc	373	86	422	5,000	3,496	(1,504)	70%	82%	5,000	5,000	-	100%	
6700-3 · Sanit/Wst.Rem., Recycling	4,080	4,531	8,233	65,000	59,225	(5,775)	91%	86%	65,000	65,000	-	100%	
Total 6700 · Sanit/Wst Rem.	4,453	4,617	8,655	70,000	62,721	(7,279)	90%	86%	70,000	70,000	-	100%	
6702 · Waste Management Exp. (Waste Management)	4,784	5,039	6,148	63,000	59,306	(3,694)	94%	82%	63,000	63,000	-	100%	
6810 · Comm. of Aging													
6810-1 · Comm. on Aging - Salary	2,213	1,778	2,289	29,764	26,699	(3,065)	90%	88%	29,764	29,764	-	100%	
6810-2 · Commission on Aging-Munic Agent	-	-	-	100	-	(100)	0%	15%	100	100	-	100%	
6810-4 · Comm. on Aging - Off sup/misc.	44	176	44	1,200	1,466	266	122%	58%	1,422	1,200	222	119%	
6810-5 · Comm. of Aging - Elevator Contr	220	220	220	2,601	2,378	(223)	91%	91%	2,601	2,601	-	100%	
6810-6 · Comm. of Aging - Programs	90	44	583	2,000	1,251	(749)	63%	12%	2,000	2,000	-	100%	
6810-7 · Comm. of Aging - Van Driver	-	-	-	3,500	-	(3,500)	0%	0%	3,500	3,500	-	100%	
6810-7a · Comm of Aging-Van Dr	1,486	1,671	1,668	20,496	19,432	(1,064)	95%	97%	20,496	20,496	-	100%	
6810-9 · Van Expense, Comm. on Aging	146	277	390	7,000	2,962	(4,038)	42%	28%	7,000	7,000	-	100%	
Total 6810 · Comm. of Aging	4,199	4,166	5,194	66,661	54,188	(12,473)	81%	66%	66,883	66,661	222	100%	
6950 · Capital Project													
6950-1 · Capital Project,Rpr Centr Plnt	-	-	-	6,000	2,513	(3,487)	42%	85%	6,000	6,000	-	100%	
6950-2 · Engineering Fees, Cap. Proj.	-	-	675	8,700	3,015	(5,685)	35%	89%	8,700	8,700	-	100%	
Total 6950 · Capital Project	-	-	675	14,700	5,528	(9,172)	38%	88%	14,700	14,700	-	100%	
7000 · Parks & Playgrounds	-	-	160	750	610	(140)	81%	100%	750	750	-	100%	
7003 · Recreation Facilities (BoS)													
7003-2 · Electricity	129	-	135	1,825	1,313	(512)	72%	70%	1,825	1,825	-	100%	
Total 7003 · Recreation Facilities (BoS)	129	-	135	1,825	1,313	(512)	72%	70%	1,825	1,825	-	100%	

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7004 · Recreation Events(SPARC)													
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	2,000	177	(1,823)	9%	0%	177	2,000	(1,823)	9%	
7004-2 · Rec Event-Earth Day	-	17	-	400	17	(383)	4%	-1%	17	400	(383)	4%	
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	-	(500)	0%	55%	-	500	(500)	0%	
7004-4 · Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	0%	-	250	(250)	0%	
7004-8 · Rec Event-Other	-	-	-	500	419	(81)	84%	100%	500	500	-	100%	
Total 7004 · Recreation Events(SPARC)	-	17	-	3,650	613	(3,037)	17%	15%	694	3,650	(2,956)	19%	
7005 · Other Recreation Programs													
7005-1 · Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	-	1,250	(1,250)	0%	
Total 7005 · Other Recreation Programs	-	-	-	1,250	-	(1,250)	0%	0%	-	1,250	(1,250)	0%	
7010 · Grist Mill													
7010-1 · Grist Mill - Supplies, Maint.	-	-	-	850	-	(850)	0%	14%	850	850	-	100%	
7010-2 · Grist Mill-Elevator Maintenance	201	201	201	2,372	2,654	282	112%	84%	2,654	2,372	282	112%	
7010-3 · Grist Mill - Heat, Light	1,179	-	326	7,850	7,514	(336)	96%	89%	7,850	7,850	-	100%	
7010-5 · Grist Mill - Janitor- Salaries	335	335	335	4,500	2,915	(1,585)	65%	26%	4,500	4,500	-	100%	
Total 7010 · Grist Mill	1,715	536	862	15,572	13,083	(2,489)	84%	65%	15,854	15,572	282	102%	
7012 · Historical Museum													
7012-1 · Salary	-	-	-	1,930	-	(1,930)	0%	0%	-	1,930	(1,930)	0%	
7012-14 · Sprague Historical Society	50	-	-	200	220	20	110%	100%	220	200	20	110%	
Total 7012 · Historical Museum	50	-	-	2,130	220	(1,910)	10%	9%	220	2,130	(1,910)	10%	
7015 · Library													
7015-1 · Library - Librarian Assistant-1	400	270	267	13,414	8,015	(5,399)	60%	59%	13,414	13,414	-	100%	
7015-10 · Library - Director	2,470	2,304	2,287	28,441	28,510	69	100%	97%	28,441	28,441	-	100%	
7015-11 · Library - Programs	137	645	415	2,500	1,784	(716)	71%	31%	2,500	2,500	-	100%	
7015-12 · Professional Fees	-	(2)	-	500	206	(294)	41%	45%	500	500	-	100%	
7015-13 · Library-St Lib CT Membership	-	-	-	550	350	(200)	64%	0%	550	550	-	100%	
7015-2 · Library - Books	309	242	386	4,500	2,321	(2,179)	52%	32%	4,500	4,500	-	100%	
7015-3 · Library - Sup./Misc.	-	138	-	2,054	827	(1,227)	40%	82%	2,054	2,054	-	100%	
7015-4 · Library - Library Assistant - 4	1,014	933	936	13,936	9,559	(4,377)	69%	67%	13,936	13,936	-	100%	
7015-5 · Librarian Assistant - 5	549	861	1,294	6,707	6,741	34	101%	77%	6,741	6,707	34	101%	
7015-6 · Library - Librarian Assistant-6	655	891	567	10,800	6,915	(3,885)	64%	35%	10,800	10,800	-	100%	
Total 7015 · Library	5,534	6,282	6,152	83,402	65,228	(18,174)	78%	69%	83,436	83,402	34	100%	
7100 · Miscellaneous													
7100-10 · Newsletter- Salary	-	-	-	-	-	-	0%	8%	-	-	-	0%	
7100-11 · Bank Fees	-	-	-	-	-	-	0%	100%	-	-	-	0%	
7100-12 · Newsletter - Misc.	125	-	118	500	622	122	124%	12%	622	500	122	124%	
7100-2 · War Mem./Lords Bridge Gazebo	49	-	49	675	483	(192)	72%	71%	675	675	-	100%	
7100-3 · Cemeteries, Vets Graves	-	-	-	700	700	-	100%	0%	700	700	-	100%	
7100-4 · Contingent Fund	-	-	-	3,000	2,645	(355)	88%	87%	3,000	3,000	-	100%	
7100-5 · Memorial Day Celebration	25	-	-	1,000	314	(686)	31%	0%	1,000	1,000	-	100%	
7100-6 · Legal Ads	(195)	236	(491)	12,000	2,720	(9,280)	23%	52%	5,000	12,000	(7,000)	42%	
7100-8 · Unemployment Compensation	-	-	-	-	82	82	100%	100%	82	-	82	100%	
Total 7100 · Miscellaneous	4	236	(324)	17,875	7,566	(10,309)	42%	52%	11,079	17,875	(6,796)	62%	
7150 · Sewer & Water Dept.													
7150-1 · Water & Sewer Public Services	1,734	-	-	8,500	5,466	(3,034)	64%	60%	7,167	8,500	(1,333)	84%	
Total 7150 · Sewer & Water Dept.	1,734	-	-	8,500	5,466	(3,034)	64%	60%	7,167	8,500	(1,333)	84%	
7200 · Office Machines/Sup/Mnt.													
7200-1 · Office Mach/Sup/Mnt -Town Clerk	(1,112)	-	-	10,150	4,711	(5,439)	46%	73%	10,150	10,150	-	100%	
7200-10 · Fixed Asset Inventory	-	-	-	1,323	1,389	66	105%	110%	1,389	1,323	66	105%	
7200-2 · Office Mach/Sup/Mnt.- Tax Coll.	-	-	-	9,622	9,533	(89)	99%	89%	9,622	9,622	-	100%	
7200-3 · Office Mach/Sup/Mnt.- Assessor	-	-	-	15,387	13,545	(1,842)	88%	103%	15,387	15,387	-	100%	
7200-4 · Office Mach/Sup/Mnt-Select/Trea	133	(54)	-	1,000	484	(516)	48%	79%	1,000	1,000	-	100%	
7200-5 · Office Machines - Equip.Mnt.	2,821	110	159	7,000	3,210	(3,790)	46%	51%	7,000	7,000	-	100%	
7200-6 · Office MachSupp-ServSupp	-	-	-	5,000	1,040	(3,960)	21%	100%	5,000	5,000	-	100%	
7200-7 · Paychex Services	258	265	265	3,225	3,439	214	107%	95%	3,225	3,225	-	100%	
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	-	-	-	4,162	2,265	(1,897)	54%	80%	4,162	4,162	-	100%	
7200-9 · Off.Mach/Sup/Mnt.-Mail System	-	177	-	708	531	(177)	75%	75%	708	708	-	100%	
Total 7200 · Office Machines/Sup/Mnt.	2,100	498	424	57,577	40,147	(17,430)	70%	85%	57,643	57,577	66	100%	

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
July 2021 through May 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Mar 2022	April 2022	May 2022	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
7300 · Interest Payments - Bonds													
7300-14 · 2005 Bonds, Land Purchase, Rds	8,125	-	-	20,500	16,250	(4,250)	79%	83%	16,250	20,500	(4,250)	79%	
7300-15 · 2009 Bond-Roads, Roof, Fire App, A	-	-	6,300	14,800	14,800	-	100%	100%	14,800	14,800	-	100%	
7300-16 · 2013 Bonds-Various Purposes	-	-	-	103,675	103,676	1	100%	100%	103,676	103,675	1	100%	
7300-17 · 2020 Bonds-Various Purposes	-	-	-	152,900	152,900	-	100%	0%	152,900	152,900	-	100%	
Total 7300 · Interest Payments - Bonds	8,125	-	6,300	291,875	287,626	(4,249)	99%	97%	287,626	291,875	(4,249)	99%	
7305 · Redemption of Debt-Principal													
7305-14 · 2005 Bonds, Land Purchase, Rds	85,000	-	-	85,000	85,000	-	100%	100%	85,000	85,000	-	100%	
7305-15 · 2009 Bond-Roads, Roof, Fire App, AD	-	-	-	110,000	110,000	-	100%	100%	110,000	110,000	-	100%	
7305-16 · 2013 Bonds Various Purposes	-	-	-	250,000	250,000	-	100%	100%	250,000	250,000	-	100%	
7305-17 · 2020 Bonds - Various Purposes	-	-	-	115,000	115,000	-	100%	101%	115,000	115,000	-	100%	
Total 7305 · Redemption of Debt-Principal	85,000	-	-	560,000	560,000	-	100%	100%	560,000	560,000	-	100%	
7360 · Operating Transfers CNR Fund	-	-	-	22,000	-	(22,000)	0%	100%	22,000	22,000	-	100%	
7500 · Board of Education	419,765	572,860	355,823	6,787,139	5,616,628	(1,170,511)	83%	82%	6,632,338	6,787,139	(154,801)	98%	
Total Expense	634,086	705,403	486,114	9,654,027	7,989,911	(1,664,116)	83%	82%	9,473,102	9,654,027	(180,925)	98%	
Net Ordinary Income	(550,004)	671,366	(437,555)	158,836	1,377,088	1,218,252			414,982	158,836	256,146	261%	
Net Income	(550,004)	671,366	(437,555)	158,836	1,377,088	1,218,252			414,982	158,836	256,146	261%	
Summary	Prior Three Months Totals			Current Year Totals					Estimated Year-End Totals				
Board of Selectmen Expenditures	\$ 214,321	\$ 132,543	\$ 130,291	\$ 2,866,888	\$ 2,373,283	\$ (493,605)	83%	82%	\$ 2,840,764	\$ 2,866,888	\$ (26,124)	99%	
Board of Education Expenditures	\$ 419,765	\$ 572,860	\$ 355,823	\$ 6,787,139	\$ 5,616,628	\$ (1,170,511)	83%	82%	\$ 6,632,338	\$ 6,787,139	\$ (154,801)	98%	
Total Expenditures	\$ 634,086	\$ 705,403	\$ 486,114	\$ 9,654,027	\$ 7,989,911	\$ (1,664,116)	83%	82%	\$ 9,473,102	\$ 9,654,027	\$ (180,925)	98%	

**BOE Budget v. Actual
5/31/2022**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1000-Regular Instruction										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,070,688.00	\$ -	\$ -	\$ 1,070,688.00	\$ 977,704.87	\$ -	\$ 977,704.87	\$ 92,983.13	\$ 120,129.31	\$ (27,146.18)
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 45,843.00	\$ -	\$ -	\$ 45,843.00	\$ 32,070.46	\$ -	\$ 32,070.46	\$ 13,772.54	\$ 5,794.50	\$ 7,978.04
1000.52100. Group Life Insurance - Regular	\$ 756.00	\$ -	\$ -	\$ 756.00	\$ 746.58	\$ -	\$ 746.58	\$ 9.42	\$ -	\$ 9.42
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,289.00	\$ -	\$ -	\$ 20,289.00	\$ 17,495.07	\$ -	\$ 17,495.07	\$ 2,793.93	\$ 2,185.15	\$ 608.78
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 2,032.20	\$ -	\$ 2,032.20	\$ 7,967.80	\$ -	\$ 7,967.80
1000.52800. Health Insurance - Regular	\$ 308,843.00	\$ -	\$ -	\$ 308,843.00	\$ 247,644.52	\$ -	\$ 247,644.52	\$ 61,198.48	\$ -	\$ 61,198.48
1000.53200. Substitutes - Regular Education	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00
1000.54300. Equipment Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ 25.99	\$ -	\$ 25.99	\$ (25.99)	\$ -	\$ (25.99)
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 19,233.57	\$ -	\$ 19,233.57	\$ 1,830.43	\$ -	\$ 1,830.43
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 4,808.75	\$ 242.50	\$ 5,051.25	\$ 1,948.75	\$ -	\$ 1,948.75
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 16,062.34	\$ 1,542.26	\$ 17,604.60	\$ (14,604.60)	\$ -	\$ (14,604.60)
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 20,818.85	\$ 1,019.85	\$ 21,838.70	\$ (11,838.70)	\$ 20,000.00	\$ (31,838.70)
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,340.44	\$ -	\$ 1,340.44	\$ 1,659.56	\$ 20,000.00	\$ (18,340.44)
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 11,300.20	\$ -	\$ 11,300.20	\$ (3,300.20)	\$ -	\$ (3,300.20)
1000.57300. Equipment - Non Instructional	\$ -	\$ -	\$ -	\$ -	\$ 1,898.95	\$ -	\$ 1,898.95	\$ (1,898.95)	\$ -	\$ (1,898.95)
1000.58100. Dues & Fees	\$ 9,710.00	\$ -	\$ -	\$ 9,710.00	\$ 7,955.00	\$ -	\$ 7,955.00	\$ 1,755.00	\$ 870.00	\$ 885.00
Total	\$ 1,527,943.00	\$ -	\$ -	\$ 1,527,943.00	\$ 1,361,137.79	\$ 2,804.61	\$ 1,363,942.40	\$ 164,000.60	\$ 168,978.96	\$ (4,978.36)
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 341,409.00	\$ -	\$ -	\$ 341,409.00	\$ 299,227.60	\$ -	\$ 299,227.60	\$ 42,181.40	\$ 40,419.24	\$ 1,762.16
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 276,143.00	\$ -	\$ -	\$ 276,143.00	\$ 158,296.49	\$ -	\$ 158,296.49	\$ 117,846.51	\$ 31,091.49	\$ 86,755.02
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 86,666.00	\$ -	\$ -	\$ 86,666.00	\$ 72,743.96	\$ -	\$ 72,743.96	\$ 13,922.04	\$ 13,993.85	\$ (71.81)
1200.52100. Group Life Insurance - SPED	\$ 930.00	\$ -	\$ -	\$ 930.00	\$ 844.85	\$ -	\$ 844.85	\$ 85.15	\$ -	\$ 85.15
1200.52200. FICA/Medicare Employer - SPED	\$ 35,643.00	\$ -	\$ -	\$ 35,643.00	\$ 21,058.00	\$ -	\$ 21,058.00	\$ 14,585.00	\$ 4,035.11	\$ 10,549.89
1200.52300. Pension Contributions	\$ 3,467.00	\$ -	\$ -	\$ 3,467.00	\$ 3,289.48	\$ -	\$ 3,289.48	\$ 177.52	\$ 180.03	\$ (2.51)
1200.52800. Health Insurance	\$ 276,676.00	\$ -	\$ -	\$ 276,676.00	\$ 195,411.60	\$ -	\$ 195,411.60	\$ 81,264.40	\$ -	\$ 81,264.40
1200.53200. Substitutes - SPED	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ (7,950.56)	\$ 170.00	\$ (7,780.56)	\$ 36,780.56	\$ 5,768.00	\$ 31,012.56
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,798.44	\$ -	\$ 1,798.44	\$ 701.56	\$ -	\$ 701.56
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ 31.47	\$ -	\$ 31.47	\$ 1,168.53	\$ -	\$ 1,168.53
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 998.27	\$ -	\$ 998.27	\$ 1.73	\$ -	\$ 1.73
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,292.48	\$ 260.46	\$ 1,552.94	\$ (552.94)	\$ -	\$ (552.94)
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 250.00	\$ -	\$ 250.00	\$ 510.00	\$ -	\$ 510.00
Total	\$ 1,065,394.00	\$ -	\$ -	\$ 1,065,394.00	\$ 747,292.08	\$ 430.46	\$ 747,722.54	\$ 317,671.46	\$ 95,487.72	\$ 222,183.74
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,079.00	\$ -	\$ 20,079.00	\$ (4,029.00)	\$ (6,450.00)	\$ 2,421.00
Total	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,079.00	\$ -	\$ 20,079.00	\$ (4,029.00)	\$ (6,450.00)	\$ 2,421.00
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 13,670.00	\$ -	\$ 13,670.00	\$ (1,861.00)	\$ -	\$ (1,861.00)
Total	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 13,670.00	\$ -	\$ 13,670.00	\$ (1,861.00)	\$ -	\$ (1,861.00)
1600-Summer School										
1600.51110. Wages Paid to Teachers - Summer School	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 3,060.00	\$ -	\$ 3,060.00	\$ 1,940.00	\$ -	\$ 1,940.00
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 2,250.00	\$ -	\$ -	\$ 2,250.00	\$ 1,587.50	\$ -	\$ 1,587.50	\$ 662.50	\$ -	\$ 662.50
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 2,662.86	\$ -	\$ 2,662.86	\$ (262.86)	\$ -	\$ (262.86)
1600.52200. FICA/Medicare Employer - Summer School	\$ 309.00	\$ -	\$ -	\$ 309.00	\$ 369.54	\$ -	\$ 369.54	\$ (60.54)	\$ -	\$ (60.54)

BOE Budget v. Actual 5/31/2022										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
Total	\$ 9,959.00	\$ -	\$ -	\$ 9,959.00	\$ 7,679.90	\$ -	\$ 7,679.90	\$ 2,279.10	\$ -	\$ 2,279.10
1700-Tutoring										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 18,700.00	\$ -	\$ -	\$ 18,700.00	\$ -	\$ -	\$ -	\$ 18,700.00	\$ -	\$ 18,700.00
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ 15,123.00	\$ -	\$ 15,123.00	\$ 1,160.00	\$ -	\$ 1,160.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ 135.30	\$ -	\$ 135.30	\$ 1,109.70	\$ -	\$ 1,109.70
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ 1,973.02	\$ -	\$ 1,973.02	\$ 1,596.98	\$ -	\$ 1,596.98
1800.56100. General Supplies - Sports Teams	\$ -	\$ -	\$ -	\$ -	\$ 921.28	\$ -	\$ 921.28	\$ (921.28)	\$ -	\$ (921.28)
Total	\$ 21,098.00	\$ -	\$ -	\$ 21,098.00	\$ 18,152.60	\$ -	\$ 18,152.60	\$ 2,945.40	\$ -	\$ 2,945.40
2110-Social Work Services										
2110.51900. Wages Paid - Social Worker	\$ 83,472.00	\$ -	\$ -	\$ 83,472.00	\$ 21,257.20	\$ -	\$ 21,257.20	\$ 62,214.80	\$ 2,125.80	\$ 60,089.00
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 26.81	\$ -	\$ 26.81	\$ 11.19	\$ -	\$ 11.19
2110.52200. FICA/Medicare Employer - Social Worker	\$ 1,211.00	\$ -	\$ -	\$ 1,211.00	\$ 288.06	\$ -	\$ 288.06	\$ 922.94	\$ 30.82	\$ 892.12
2110.52800. Health Insurance - Social Worker	\$ 21,822.00	\$ -	\$ -	\$ 21,822.00	\$ 4,771.20	\$ -	\$ 4,771.20	\$ 17,050.80	\$ -	\$ 17,050.80
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 89.31	\$ -	\$ 89.31	\$ 110.69	\$ -	\$ 110.69
2110.56110. Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ 158.77	\$ -	\$ 158.77	\$ (158.77)	\$ -	\$ (158.77)
Total	\$ 106,743.00	\$ -	\$ -	\$ 106,743.00	\$ 26,591.35	\$ -	\$ 26,591.35	\$ 80,151.65	\$ 2,156.62	\$ 77,995.03
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 85,034.00	\$ -	\$ -	\$ 85,034.00	\$ 70,741.62	\$ -	\$ 70,741.62	\$ 14,292.38	\$ 9,647.99	\$ 4,644.39
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
2130.51930. Nursing Stipends Paid	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
2130.52100. Group Life Insurance - Health Office	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 75.60	\$ -	\$ 75.60	\$ 0.40	\$ -	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,280.00	\$ -	\$ -	\$ 8,280.00	\$ 7,521.69	\$ -	\$ 7,521.69	\$ 758.31	\$ 738.07	\$ 20.24
2130.52800. Health Insurance - Health Office	\$ 11,409.00	\$ -	\$ -	\$ 11,409.00	\$ 10,840.32	\$ -	\$ 10,840.32	\$ 568.68	\$ -	\$ 568.68
2130.53230. Purchased Pupil Services	\$ 585.00	\$ -	\$ -	\$ 585.00	\$ 720.00	\$ -	\$ 720.00	\$ (135.00)	\$ -	\$ (135.00)
2130.53300. Other Prof/Tech Services	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ 125.00	\$ -	\$ 125.00	\$ 575.00	\$ -	\$ 575.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 702.17	\$ -	\$ 702.17	\$ 1,697.83	\$ 848.92	\$ 848.92
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ -	\$ 73.00
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 331.00	\$ -	\$ 331.00	\$ 269.00	\$ -	\$ 269.00
Total	\$ 115,984.00	\$ -	\$ -	\$ 115,984.00	\$ 93,684.40	\$ -	\$ 93,684.40	\$ 22,299.60	\$ 11,234.98	\$ 11,064.62
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 51,638.00	\$ -	\$ -	\$ 51,638.00	\$ 46,943.60	\$ -	\$ 46,943.60	\$ 4,694.40	\$ 4,694.40	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 24.48	\$ -	\$ 24.48	\$ 13.52	\$ -	\$ 13.52
2140.52200. FICA/Medicare Employer - Psychologist	\$ 749.00	\$ -	\$ -	\$ 749.00	\$ 610.94	\$ -	\$ 610.94	\$ 138.06	\$ 68.07	\$ 69.99
2140.52800. Health Insurance	\$ 10,730.00	\$ -	\$ -	\$ 10,730.00	\$ 18,663.76	\$ -	\$ 18,663.76	\$ (7,933.76)	\$ -	\$ (7,933.76)
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,887.50	\$ -	\$ 2,887.50	\$ (887.50)	\$ -	\$ (887.50)
2140.56100. Assessment Supplies	\$ 2,000.00	\$ (800.00)	\$ -	\$ 1,200.00	\$ 160.30	\$ -	\$ 160.30	\$ 1,039.70	\$ -	\$ 1,039.70
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
Total	\$ 67,355.00	\$ (800.00)	\$ -	\$ 66,555.00	\$ 69,290.58	\$ -	\$ 69,290.58	\$ (2,735.58)	\$ 4,762.47	\$ (7,498.05)
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 64,974.00	\$ -	\$ -	\$ 64,974.00	\$ 68,057.20	\$ 4,354.42	\$ 72,411.62	\$ (7,437.62)	\$ -	\$ (7,437.62)

BOE Budget v. Actual 5/31/2022										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2150.56100. Supplies	\$ 775.00	\$ 800.00	\$ -	\$ 1,575.00	\$ 1,365.58	\$ -	\$ 1,365.58	\$ 209.42		\$ 209.42
Total	\$ 65,749.00	\$ 800.00	\$ -	\$ 66,549.00	\$ 69,422.78	\$ 4,354.42	\$ 73,777.20	\$ (7,228.20)	\$ -	\$ (7,228.20)
2160-PT/OT Services										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2210-Improvement of Instruction										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 49.50	\$ -	\$ 49.50	\$ 3,950.50	\$ -	\$ 3,950.50
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 865.13	\$ -	\$ 865.13	\$ 5,134.87	\$ -	\$ 5,134.87
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
Total	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 914.63	\$ -	\$ 914.63	\$ 11,085.37	\$ -	\$ 11,085.37
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 12,622.00	\$ -	\$ -	\$ 12,622.00	\$ 11,436.42	\$ -	\$ 11,436.42	\$ 1,185.58	\$ 1,210.18	\$ (24.60)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 7.51	\$ -	\$ 7.51	\$ 0.49	\$ -	\$ 0.49
2230.52200. FICA/Medicare Employer - Technology	\$ 966.00	\$ -	\$ -	\$ 966.00	\$ 854.61	\$ -	\$ 854.61	\$ 111.39	\$ 92.58	\$ 18.81
2230.52300. Pension Contributions - Technology	\$ 505.00	\$ -	\$ -	\$ 505.00	\$ 486.38	\$ -	\$ 486.38	\$ 18.62	\$ 19.48	\$ (0.86)
2230.52800. Health Insurance - Technology	\$ 2,282.00	\$ -	\$ -	\$ 2,282.00	\$ 2,168.16	\$ -	\$ 2,168.16	\$ 113.84	\$ -	\$ 113.84
2230.53520. Other Technical Services	\$ 76,014.00	\$ -	\$ -	\$ 76,014.00	\$ 66,212.75	\$ 9,765.25	\$ 75,978.00	\$ 36.00	\$ -	\$ 36.00
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 510.00	\$ -	\$ 510.00	\$ (10.00)	\$ -	\$ (10.00)
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 844.74	\$ -	\$ 844.74	\$ 155.26	\$ 60,000.00	\$ (59,844.74)
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 10,344.86	\$ -	\$ 10,344.86	\$ (7,344.86)	\$ -	\$ (7,344.86)
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 3,308.75	\$ 680.00	\$ 3,988.75	\$ 8,736.25	\$ 8,136.62	\$ 599.63
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 29,316.99	\$ 6,010.00	\$ 35,326.99	\$ (9,406.99)	\$ 1,000.00	\$ (10,406.99)
Total	\$ 137,542.00	\$ -	\$ -	\$ 137,542.00	\$ 125,491.17	\$ 16,455.25	\$ 141,946.42	\$ (4,404.42)	\$ 70,458.86	\$ (74,863.28)
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,302.00	\$ -	\$ -	\$ 12,302.00	\$ 10,821.62	\$ -	\$ 10,821.62	\$ 1,480.38	\$ 1,504.02	\$ (23.64)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 7.50	\$ -	\$ 7.50	\$ 0.50	\$ -	\$ 0.50
2310.52200. FICA/Medicare Employer - BOE Office	\$ 941.00	\$ -	\$ -	\$ 941.00	\$ 778.86	\$ -	\$ 778.86	\$ 162.14	\$ 115.06	\$ 47.08
2310.52300. Pension Contributions - BOE Office	\$ 493.00	\$ -	\$ -	\$ 493.00	\$ 474.01	\$ -	\$ 474.01	\$ 18.99	\$ 19.02	\$ (0.03)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
2310.52700. Workers' Compensation - BOE Office	\$ 22,823.00	\$ -	\$ -	\$ 22,823.00	\$ 20,882.99	\$ -	\$ 20,882.99	\$ 1,940.01	\$ -	\$ 1,940.01
2310.52800. Health Insurance - BOE Office	\$ 6,030.00	\$ -	\$ -	\$ 6,030.00	\$ 5,168.64	\$ -	\$ 5,168.64	\$ 861.36	\$ -	\$ 861.36
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 15,000.00	\$ 10,825.00
2310.55200. Property/Liability Insurance - BOE Office	\$ 21,459.00	\$ -	\$ -	\$ 21,459.00	\$ 19,978.91	\$ -	\$ 19,978.91	\$ 1,480.09	\$ -	\$ 1,480.09
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 4,273.90	\$ 179.16	\$ 4,453.06	\$ (3,953.06)	\$ -	\$ (3,953.06)
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2310.56100. Supplies - BOE Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 822.44	\$ -	\$ 822.44	\$ 577.56	\$ 288.78	\$ 288.78
2310.58100. Dues & Fees - BOE Office	\$ 2,416.00	\$ -	\$ -	\$ 2,416.00	\$ 11,560.00	\$ -	\$ 11,560.00	\$ (9,144.00)	\$ -	\$ (9,144.00)
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 443.59	\$ -	\$ 443.59	\$ 556.41	\$ 1,000.00	\$ (443.59)
Total	\$ 98,497.00	\$ -	\$ -	\$ 98,497.00	\$ 75,212.46	\$ 179.16	\$ 75,391.62	\$ 23,105.38	\$ 17,926.88	\$ 5,178.50
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 68,444.40	\$ -	\$ 68,444.40	\$ 7,055.60	\$ 8,555.60	\$ (1,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,302.00	\$ -	\$ -	\$ 12,302.00	\$ 10,821.60	\$ -	\$ 10,821.60	\$ 1,480.40	\$ 1,504.04	\$ (23.64)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 7.55	\$ -	\$ 7.55	\$ 126.45	\$ -	\$ 126.45
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,072.00	\$ -	\$ -	\$ 2,072.00	\$ 1,771.25	\$ -	\$ 1,771.25	\$ 300.75	\$ 239.12	\$ 61.63
2320.52300. Pension Contributions - Superintendent's Office	\$ 493.00	\$ -	\$ -	\$ 493.00	\$ 474.01	\$ -	\$ 474.01	\$ 18.99	\$ 19.02	\$ (0.03)
2320.52800. Health Insurance - Superintendent's Office	\$ 6,030.00	\$ -	\$ -	\$ 6,030.00	\$ 5,168.64	\$ -	\$ 5,168.64	\$ 861.36	\$ -	\$ 861.36
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00

**BOE Budget v. Actual
5/31/2022**

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 108.15	\$ -	\$ 108.15	\$ 191.85	\$ -	\$ 191.85
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 250.00	\$ -	\$ 250.00	\$ 1,311.00	\$ 4,121.00	\$ (2,810.00)
Total	\$ 99,392.00	\$ -	\$ -	\$ 99,392.00	\$ 87,045.60	\$ -	\$ 87,045.60	\$ 12,346.40	\$ 14,438.78	\$ (2,092.38)
2400-School Administration Office										
2400.51900. Wages Paid - Principal	\$ 125,050.00	\$ -	\$ -	\$ 125,050.00	\$ 111,372.48	\$ -	\$ 111,372.48	\$ 13,677.52	\$ 13,921.52	\$ (244.00)
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,163.00	\$ -	\$ -	\$ 59,163.00	\$ 37,676.81	\$ -	\$ 37,676.81	\$ 21,486.19	\$ 7,013.50	\$ 14,472.69
2400.52100. Group Life Insurance - School Administration Office	\$ 202.00	\$ -	\$ -	\$ 202.00	\$ 163.80	\$ -	\$ 163.80	\$ 38.20	\$ -	\$ 38.20
2400.52200. FICA/Medicare Employer - School Administration	\$ 6,340.00	\$ -	\$ -	\$ 6,340.00	\$ 4,403.95	\$ -	\$ 4,403.95	\$ 1,936.05	\$ 738.39	\$ 1,197.66
2400.52300. Pension Contributions - School Admin Office	\$ 1,770.00	\$ -	\$ -	\$ 1,770.00	\$ -	\$ -	\$ -	\$ 1,770.00	\$ 1,769.56	\$ 0.44
2400.52800. Health Insurance - School Administration Office	\$ 26,725.00	\$ -	\$ -	\$ 26,725.00	\$ 25,333.44	\$ -	\$ 25,333.44	\$ 1,391.56	\$ -	\$ 1,391.56
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 1,429.51	\$ -	\$ 1,429.51	\$ 2,070.49	\$ -	\$ 2,070.49
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 318.13	\$ -	\$ 318.13	\$ 2,181.87	\$ -	\$ 2,181.87
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 249.00	\$ -	\$ 249.00	\$ 765.00	\$ 675.00	\$ 90.00
Total	\$ 229,014.00	\$ -	\$ -	\$ 229,014.00	\$ 180,947.12	\$ -	\$ 180,947.12	\$ 48,066.88	\$ 24,117.97	\$ 23,948.91
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 91,863.00	\$ -	\$ -	\$ 91,863.00	\$ 85,895.97	\$ -	\$ 85,895.97	\$ 5,967.03	\$ 10,145.82	\$ (4,178.79)
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 68.04	\$ -	\$ 68.04	\$ (0.04)	\$ -	\$ (0.04)
2510.52200. FICA/Medicare Employer - Business Office	\$ 7,028.00	\$ -	\$ -	\$ 7,028.00	\$ 6,489.59	\$ -	\$ 6,489.59	\$ 538.41	\$ 776.16	\$ (237.75)
2510.52300. Pension Contributions - Business Office	\$ 2,020.00	\$ -	\$ -	\$ 2,020.00	\$ 4,332.06	\$ -	\$ 4,332.06	\$ (2,312.06)	\$ 191.40	\$ (2,503.46)
2510.52800. Health Insurance - Business Office	\$ 9,127.00	\$ -	\$ -	\$ 9,127.00	\$ 8,672.16	\$ -	\$ 8,672.16	\$ 454.84	\$ -	\$ 454.84
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 12,779.68	\$ -	\$ 12,779.68	\$ 2,220.32	\$ 1,650.00	\$ 570.32
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 24,521.32	\$ -	\$ 24,521.32	\$ 1,228.68	\$ 203.00	\$ 1,025.68
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 2,824.96	\$ -	\$ 2,824.96	\$ (1,824.96)	\$ -	\$ (1,824.96)
Total	\$ 152,156.00	\$ -	\$ -	\$ 152,156.00	\$ 145,583.78	\$ -	\$ 145,583.78	\$ 6,572.22	\$ 12,966.38	\$ (6,394.16)
2600-Building & Grounds										
2600.51901. Wages Paid - Building Maintenance	\$ 109,255.00	\$ -	\$ -	\$ 109,255.00	\$ 88,051.25	\$ -	\$ 88,051.25	\$ 21,203.75	\$ 7,240.44	\$ 13,963.31
2600.52100. Group Life Insurance - Maintenance Department	\$ 138.00	\$ -	\$ -	\$ 138.00	\$ 148.05	\$ -	\$ 148.05	\$ (10.05)	\$ -	\$ (10.05)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,358.00	\$ -	\$ -	\$ 8,358.00	\$ 6,449.91	\$ -	\$ 6,449.91	\$ 1,908.09	\$ 553.89	\$ 1,354.20
2600.52300. Pension Contributions - Maintenance Office	\$ 3,528.00	\$ -	\$ -	\$ 3,528.00	\$ 2,901.66	\$ -	\$ 2,901.66	\$ 626.34	\$ 2,533.12	\$ (1,906.78)
2600.52800. Health Insurance - Maintenance	\$ 11,409.00	\$ -	\$ -	\$ 11,409.00	\$ 31,291.36	\$ -	\$ 31,291.36	\$ (19,882.36)	\$ -	\$ (19,882.36)
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 23,463.93	\$ 1,250.00	\$ 24,713.93	\$ (1,638.93)	\$ -	\$ (1,638.93)
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 7,659.98	\$ 664.37	\$ 8,324.35	\$ (389.35)	\$ -	\$ (389.35)
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 20,320.18	\$ -	\$ 20,320.18	\$ (15,320.18)	\$ -	\$ (15,320.18)
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 19,970.61	\$ 3,898.00	\$ 23,868.61	\$ (18,868.61)	\$ 42,000.00	\$ (60,868.61)
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,970.65	\$ 625.00	\$ 2,595.65	\$ (95.65)	\$ -	\$ (95.65)
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 1,385.58	\$ 425.00	\$ 1,810.58	\$ (110.58)	\$ -	\$ (110.58)
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 7,435.02	\$ 400.00	\$ 7,835.02	\$ 3,164.98	\$ -	\$ 3,164.98
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 7,930.27	\$ 44.40	\$ 7,974.67	\$ 8,025.33	\$ -	\$ 8,025.33
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 78,363.49	\$ 5,091.66	\$ 83,455.15	\$ (22,905.15)	\$ -	\$ (22,905.15)
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 17,633.68	\$ 4,366.32	\$ 22,000.00	\$ (11,000.00)	\$ -	\$ (11,000.00)
2600.56240. Heating Oil	\$ 21,150.00	\$ -	\$ -	\$ 21,150.00	\$ 15,912.02	\$ 237.05	\$ 16,149.07	\$ 5,000.93	\$ 15,000.00	\$ (9,999.07)
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 32.76	\$ -	\$ 32.76	\$ 367.24	\$ 200.00	\$ 167.24
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 494.82	\$ 12,696.73	\$ 13,191.55	\$ (13,191.55)	\$ -	\$ (13,191.55)
Total	\$ 298,098.00	\$ -	\$ -	\$ 298,098.00	\$ 331,415.22	\$ 29,698.53	\$ 361,113.75	\$ (63,015.75)	\$ 67,527.45	\$ (130,543.20)

BOE Budget v. Actual 5/31/2022										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2700-Student Transportation										
2700.55100. Contracted Pupil Transp Reg	\$ 394,192.00	\$ -	\$ -	\$ 394,192.00	\$ 288,355.54	\$ 68,258.87	\$ 356,614.41	\$ 37,577.59	\$ -	\$ 37,577.59
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 81,030.00	\$ -	\$ -	\$ 81,030.00	\$ 64,826.80	\$ 23,743.12	\$ 88,569.92	\$ (7,539.92)	\$ -	\$ (7,539.92)
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 22,905.00	\$ -	\$ -	\$ 22,905.00	\$ 50,432.40	\$ 3,663.00	\$ 54,095.40	\$ (31,190.40)	\$ -	\$ (31,190.40)
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ 5,405.43	\$ -	\$ 5,405.43	\$ 3,369.57	\$ -	\$ 3,369.57
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 260.56	\$ -	\$ 260.56	\$ 2,239.44	\$ -	\$ 2,239.44
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 32,434.69	\$ 3,009.55	\$ 35,444.24	\$ (444.24)	\$ -	\$ (444.24)
Total	\$ 544,402.00	\$ -	\$ -	\$ 544,402.00	\$ 441,715.42	\$ 98,674.54	\$ 540,389.96	\$ 4,012.04	\$ -	\$ 4,012.04
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,180,533.00	\$ -	\$ -	\$ 1,180,533.00	\$ 1,028,104.98	\$ -	\$ 1,028,104.98	\$ 152,428.02		\$ 152,428.02
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 524,480.00	\$ -	\$ -	\$ 524,480.00	\$ 571,353.84	\$ 74,386.37	\$ 645,740.21	\$ (121,260.21)	\$ (8,427.20)	\$ (112,833.01)
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 259,859.00	\$ -	\$ -	\$ 259,859.00	\$ 225,227.72	\$ 19,680.00	\$ 244,907.72	\$ 14,951.28	\$ (9,275.00)	\$ 24,226.28
Total	\$ 1,964,872.00	\$ -	\$ -	\$ 1,964,872.00	\$ 1,824,686.54	\$ 94,066.37	\$ 1,918,752.91	\$ 46,119.09	\$ (17,702.20)	\$ 63,821.29
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 79,398.00	\$ -	\$ -	\$ 79,398.00	\$ 92,094.00	\$ 19,550.00	\$ 111,644.00	\$ (32,246.00)	\$ 8,602.00	\$ (40,848.00)
6100.000100.55660. Tuition - Elem Magnet Schools	\$ 144,984.00	\$ (105,159.00)	\$ -	\$ 39,825.00	\$ 40,725.00	\$ -	\$ 40,725.00	\$ (900.00)	\$ -	\$ (900.00)
6100.000200.55660. Tuition - Elem Magnet Schools - Special Ed	\$ -	\$ 105,159.00	\$ -	\$ 105,159.00	\$ 88,036.73	\$ 22,421.52	\$ 110,458.25	\$ (5,299.25)	\$ -	\$ (5,299.25)
Total	\$ 224,382.00	\$ -	\$ -	\$ 224,382.00	\$ 220,855.73	\$ 41,971.52	\$ 262,827.25	\$ (38,445.25)	\$ 8,602.00	\$ (47,047.25)
Total Expenditures	\$ 6,787,139.00	\$ -	\$ -	\$ 6,787,139.00	\$ 5,860,868.15	\$ 288,634.86	\$ 6,149,503.01	\$ 637,635.99	\$ 474,506.87	\$ 163,129.12

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: July 8, 2022

The West Haven Subcommittee last met on June 30.

Update - FY 2021 Audit: The Subcommittee was advised that the auditor has begun field work and expects to complete the FY 2021 audit in the fall. The auditor will then turn to the FY 2022 audit. A suggestion to include OPM in regular audit status updates was also discussed.

5-Year Plan: The Subcommittee reviewed a revised 5-Year Plan. The major changes made by the City to the prior version were:

- Incorporated the beginning of a plan for repayment of the Municipal Restructuring Funds. Over the five-year period, a total of \$2.4 million in repayments is included. According to the Agreement with the City, a final payment of up to \$1.5 million would be required in FY 2028 (the first year after the five-year planning period).
- Adjustments to Debt Service to reflect additional financing of the City's CIP. This resulted in increases in the projected Debt Service in the out-years of the Plan.
- The resulting Plan includes a mill rate increase of 4.05 mills over the five-year period.

The Subcommittee recommended further revisions to the Plan including:

- Eliminating the assumed grand list additions resulting from the Havens project.
- More evenly distributing the mill rate increases over the five years.
- Establishing a plan for achieving a fund balance that more closely aligns with the average fund balances of A and AA rated municipalities
- Developing a budget mitigation plan, similar to the mitigation plan model used by the City of Hartford, for managing expenditures over the five-year planning period.

MOA Action Plans:

Time constraints limited discussion of the action plans. However, the Subcommittee discussed the need for the City to submit monthly reports that accurately reflect the status of each item within the plans. For completion dates that have passed, the City should project revised completion dates.

* The next meeting of the West Haven Subcommittee is July 26th.

DRAFT Tier IV Action Plan Timeline

Action Item	Milestone Date	Status
Tier IV Designation MARB action 30-day public comment Governor approval	4/14/22 5/15/22 5/16/22	Completed Completed Completed
Tier IV Implementation Budget MARB preliminary review MARB budget approval of \$3.9 million MARB approval of contracts Monthly expenditure reports	4/14/22 7/14/22 Ongoing Ongoing	Completed Pending
Agreement for Municipal Restructuring Funds Draft provisions MARB review and action draft provisions Execution of Agreement Receipt of Funds	5/15/22 5/17/22 6/22/22 6/28/22	Completed Completed Completed Completed
Financial Organizational Assessment Draft scope of services MARB action on scope of services Review applicable State contracts Recommendation and MARB selection Execute contract Report issuance (roadmap for Financial Manager)	5/17/22 7/14/22 8/31/22 9/8/22 9/30/22 12/31/22	Completed Pending
Financial Manager Selection Appoint selection committee Draft experience/qualifications Issue RFQ/RFP Qualifications/Proposals due Selection committee review, interviews, recommendation MARB approval of selection	7/14/22 9/15/22 9/30/22 10/21/22 11/18/22 12/1/22	Pending
Drafting of Financial Policies and Procedures/Internal Controls	2nd Quarter Calendar 2023	
Training of City staff	Calendar 2023-2024	
MARB Policies and Procedures Draft policies and procedures for Tier IV MARB review and discussion MARB action	7/14/22 7/14/22 9/8/22	Complete Pending

SCOPE OF SERVICES

State Contract: 16PSX0081

The Office of Policy and Management is seeking to hire an independent audit firm on behalf of the Municipal Accountability Review Board (MARB) to evaluate and assess the City of West Haven (City) and the Board of Education (BOE) financial organization infrastructure.

Assessment and Evaluation

The contractor shall provide an assessment and evaluation of the City of West Haven and the Board of Education's financial organizational structure and its policies, procedures, practices, and internal controls as it relates to its financial management and administrative processes and financial systems. The result of the assessment will provide the Municipal Accountability Review Board (MARB), the City and the BOE with a financial assessment, and an action plan for the MARB to address the City and the BOE's financial infrastructure deficiencies. The contractor will have a heavy emphasis on assessing operational inefficiencies, lack of financial internal controls, and oversight to mitigate fraud, waste and abuse.

The assessment and evaluations shall include:

1. A review and evaluation of the City and BOE's governing and legal requirements (i.e., City Charter, Ethics Provisions, City boards and composition of those boards) to ensure that the proper level of oversight is properly established and being performed.
2. A review of the City's fiscal year ended 2019 and 2020 independent audit reports, audit findings, management letters, and relevant corrective action plans.
3. The fiscal year ended 2021 independent audit will be conducted by the City's auditor simultaneously to this assessment work. If the audit report, audit findings, management letter and corrective action plans become available before the completion of this assessment, the contractor shall review and include all findings within this assessment.
4. A review of the CohnReznik April 1, 2022, report related to the misuse of Covid Relief Funds (CRF), the lack of internal controls, adequate documentation and policies and procedures as required by federal regulations.
5. Review of City's and BOE Grant Management financial processes, staffing, and structure is appropriately established to handle the ARPA and ESSR funds, supporting documentation, policies, and procedures, and reporting requirements to adhere to the federal regulations.
6. A review of the Human Resource Audit report performed by Human Resources Consulting Group in 2019 for the City and BOE to confirm the recommendations have been completed.
7. Create an inventory of the City and BOE's policies and procedures and relevant forms, including but not limited to the areas of accounting, accounts payable, accounts receivable, budget, cash, credit cards, debt, financial and budget reporting, fund structure, grant administration, payroll, and benefits,

purchasing, p-card, month and year end closing, risk management, policy, all other general ledger accounts, and personnel ethics, whistleblower policies, etc.

- a. Determine when the policies were last updated and evaluate that the procedures are current.
8. Create a documented workflow of each of the essential components of a comprehensive framework for proper internal controls and processes via walkthrough, by position, and each existing processes.
 - a. Develop a matrix for each financial and HR process by position, by conducting interviews with City and BOE staff members responsible for completing the work. This will allow the contractor a better understanding of the City and BOE's current overall practices.
 9. Evaluate the current staffing levels of the City and BOE to assess if the City and the BOE has sufficient organizational structure, qualified expertise, with cross-training capabilities, to assure that all internal controls, such as separation of duties or possible conflicts are addressed.
 10. Evaluate the City and the BOE regarding their hiring processes. Ensure that the City and the BOE has the capability to staff positions timely with qualified candidates.
 11. Evaluate the existing financial systems (ADP, Banking, MUNIS, etc.) processes for sufficient controls and safeguards, signatory authority and data security.
 - a. A review BlumSharpio Munis report in 2018 to confirm the recommendations have been completed.
 12. Review tax filings to determine required filings are completed timely for federal and state payroll taxes and other withholdings including but not limited to the following, Form W-2 Employee Wages Earnings, Form W-3 Transmittal, Form 1099, Form 1096, Sales Taxes, Retirement payments, escheated reporting to state, late filings, penalties assessed, etc.

The City and the BOE shall each identify a point of contact to help coordinate and expedite the receipt of necessary documents and contact information needed with respect to this work.

Recommendations for Improvement

The contractor shall make recommendations for improvement in the City and BOE's governance, financial and administrative structure, internal controls, policies, and practices. The goal of these recommendations is to mitigate the risk, identify areas of weaknesses, and establish best practices regarding good governance, accountability, efficiency, and transparency for the City and BOE.

Report

The final deliverable shall include existing processes and recommendations for improvement, including the following but not limited to:

- A matrix of the City staff functional duties, by department, position and approving authorities.
- Inventory of processes, policies, and procedures
- Financial organization assessment reports that outline various areas of weaknesses/irregularities, in its policies, practices and controls, and recommendations for improvement.

The contractor will make available upon request to the Connecticut State Auditors of Public Accounts, any reports, and work papers related to this engagement.

Schedule of Work

The length of this engagement will be approximately 3 months. Throughout the performance of the work under this agreement, the contractor shall schedule and be available for regular communications with OPM to provide status updates. During these updates, the contractor shall present information regarding potential findings, issues encountered during its work, open items, and other issues identified, could impact the assessment, or the scope of the report.

Fees

- Provide an estimated cost for the deliverables indicated above.
- Provide the rates if this contract differs from those currently established within the above referenced state contract, provide the changes, and the reason for the change.
- Provide any other information deemed relevant for the engagement.

Tier IV Implementation Spending Plan

Expense	FY 2023	FY 2024	Notes
Staff Support:			
OPM Staff Support (portion of salaries)	150,000	150,000	Policy Development Coordinator, Executive Financial Officer, Administrative/Clerical Support
Contractual:			
Financial Manager	250,000	250,000	Per Tier IV
Lead Consultant: Organizational change	250,000	250,000	Strategy and plan for organizational change and best practices in governance; progress monitoring and reporting to MARB
Finance and Accounting Assessment Consultants	200,000	200,000	Assessment, identification of internal control weaknesses, staff evaluation, identify policies & procedures
Finance and Acctg Policies and Procedures Consultants	200,000	200,000	Develop and implement policies and procedures, best practices recommendations and implementation plans
Financial and IT Systems Development	150,000	150,000	Munis modules implementation, reporting and monitoring tools, process automation
Staff Training Consultant	150,000	150,000	Training on policies and procedures, Munis and other software, management/leadership training
Project Management	100,000	100,000	As needed
Legal Services	200,000	200,000	As needed
Contingency	150,000	150,000	
Subtotal: Contractual	1,650,000	1,650,000	
Cost Recovery:			
CohnReznick audit	250,000	-	
Other	50,000	-	
Subtotal: Cost Recovery	300,000	-	
Total Funding Requirement	2,100,000	1,800,000	
Total 2-Year Funding Requirement		3,900,000	

MEMORANDUM
Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: MARB Policies and Procedures
Date: July 11, 2022

Background:

C.G.S. Section 7-576d(b)(14) requires the MARB to establish policies and procedures for carrying out its responsibilities. The Board adopted a set of policies and procedures in January 2018 that covered Tier II and Tier III designated municipalities. The policies and procedures adopted at that time did not address Tier IV designated municipalities.

A draft set of policies and procedures for Tier IV designated municipalities has been drafted for MARB review and discussion. In addition to drafting policies and procedures for Tier IV municipalities, the existing policies and procedures have been revised to include:

- Technical revisions, and
- Proposed amendments regarding review of Tier III municipalities' non-labor contracts

Summary of Proposed Policies and Procedures:

Technical Revisions

- **Statutory references:** Throughout the originally adopted policies and procedures, there are numerous references to sections within Public Act 17-2 which created the MARB. Now that P.A. 17-2 has been codified in the general statutes, the references have been modified to reference the relevant statutes.
- **2022 legislative changes:** As a result of legislative changes during the 2022 legislative session, designated municipalities are now required to provide 5-year financial plans, instead of 3-year financial plans.
- **Annual updates on collective bargaining status:** Clarifies that Tier III municipality and board of education must update the MARB on the status of all collective bargaining agreements twice annually.
- **Financial policies and procedures:** The policy/procedure related to monitoring a Tier III municipality's budget and 5-year plan is expanded to require designated municipalities to submit all written financial policies and procedures (III.H.)
- **Minor edits:** Various minor edits to correct typographical errors are made throughout the policies and procedures.

Section III.D. – Tier III Non-Labor Contracts

- The statute authorizes the MARB to require that non-labor contracts above a certain dollar threshold be submitted to the board for review and comment and that municipalities be consulted in implementing the provision.
- The existing practice has been to apply the requirement for review and comment only to contracts that are supported by General Fund or other operating fund budgets (ex. enterprise fund).
- The proposed revision clarifies that the requirement applies only to contracts supported by the General Fund or other operating fund budgets.
- The proposed revisions also clarify that the policy does not apply to grant agreements, employment agreements, agreements for tax incentives or abatements, or economic development agreements.
- The proposed revisions expand on the detail that is required when submitting contracts for review, including the rationale for the method of selection when a non-competitive selection process is used.
- Note: Although the proposed policy/procedure would exclude grant funded contracts, the MARB may require that the municipality submit periodic grant reports submitted by the municipality or BOE to funding agencies. Example: MARB may require that copies of ARPA expenditure reports that are submitted periodically to U.S. Treasury be provided to the board.

Proposed Tier IV Policies and Procedures

IV.A. Review and Approval of Municipality's Annual Budget

Key Provisions:

- The statute requires that the full budget of Tier IV municipalities be approved by the MARB regardless of whether that municipality is receiving restructuring funds.
- The statute allows the MARB to require approval of the local Board of Education budget on a line-item basis.
- The statute includes a deadline by which the budget adopted by the local legislative body must be approved by the MARB, and a process for situations in which that deadline is not met.

Summary of Proposed Policy/Procedure:

- Requires the the Superintendent of schools and the chief elected/executive official to submit their respective proposed budgets to the MARB at the same time as submitting to their respective boards/councils.
- Itemizes the required budget submittal content.
- Outlines the timeline and steps for budget review and approval of the BOE and municipal budget, including steps to be taken in the event the budget is disapproved by the MARB.

IV.B. Review and Approval of Debt Obligations

Key Provisions:

- The statute requires all Tier IV municipality debt be approved by the MARB.

Summary of Proposed Policy/Procedure:

- Mirrors the reporting and submittal requirements of III.C. (Review of Tier III municipality proposed debt obligations)
- Adds step for board approval of debt issuance.

IV.C. Monitoring the Annual Budget and 5-Year Financial Plan

Key Provisions:

- The statutory requirement mirrors the corresponding requirement for Tier III municipalities (III.H.).

Summary of Proposed Policy/Procedure:

- Mirrors the policy/procedure for monitoring compliance of Tier III municipalities.

IV.D. Review and Action Regarding Collective Bargaining Agreements

Key Provisions:

- Provides MARB authority to approve or reject all collective bargaining agreements.
- In the event of MARB rejection of an agreement, establishes process for parties to submit modified agreement, including a deadline.
 - Requires modified agreement to be submitted within 10 days of rejection.
 - Rejection of modified agreement, or failure to submit modified agreement, requires MARB to impose binding arbitration

Summary of Proposed Policy/Procedure:

- Requires municipality to update MARB on status of all collective bargaining agreements twice annually.
- Outlines steps to be taken for MARB review of collective bargaining agreements.
- Outlines steps to be taken following rejection of agreement
- Establishes that board will adopt resolution identifying issues to be arbitrated when imposing binding arbitration

IV.E. Actions Regarding Imposing or Rejecting Binding Arbitration

Note: This section of the proposed policies and procedures is still in internal review

Key Provisions:

- Provides MARB with authority to impose binding arbitration any time within 75 days of commencement of negotiation of a collective bargaining agreement (in addition to imposing collective bargaining in instances of rejecting an agreement as described in section IV.D. of the policies and procedures).
- Provides MARB with authority to replace an established arbitration panel in place at the time a municipality is designated Tier IV.
- Provides MARB with authority to identify matters to be raised during arbitration and allows board to raise issues beyond those negotiated by the parties.
- Enables MARB to shorten time limit for arbitration process.

Summary of Proposed Policy/Procedure:

- Requires municipalities and boards of education to notify MARB of commencement of negotiations of a collective bargaining agreement.
- Outlines process for imposing binding arbitration and selecting an arbitrator.
- Specifies that matters to be raised in arbitration, and whether time limits are to be shortened, shall be specified by MARB by resolution.
- Outlines process for board to request reconsideration of arbitrator's decisions.

IV.F. Approval of Budget Transfers

Key Provisions:

- Requires that budget transfers, including those of the Board of Education, be approved by the MARB.

Summary of Proposed Policy/Procedure:

- Requires that a request for transfer be submitted to the board prior to making a transfer.
- Details the information to be provided by the municipality or Board of Education when submitting a budget transfer for approval.
- Establishes that board will take action at first scheduled meeting subsequent to submittal of request for transfer.

IV.G. Appointment of a Financial Manager

Key Provisions:

- Authorizes MARB to appoint a Financial Manager.

- Establishes MARB authority to override actions taken by Financial Manager.
- Identifies MARB powers which may not be delegated to Financial Manager.

Summary of Proposed Policy/Procedure:

- Outlines process for board to authorize search for Financial Manager and for search to comply with State policies and procedures.
- Outlines process for approving selection of Financial Manager, scope of work and reporting requirements
- Outlines process for delegating powers to Financial Manager.

IV.H. Review and Approval of Municipal and Board of Education Contracts

Key Provisions:

- Allows the MARB to require approval of non-labor contracts above a certain dollar threshold.
- Requires MARB to consult with municipality in implementing the provisions of the statute.

Summary of Proposed Policy/Procedure:

- The proposed policy/procedure mirrors the process for review of non-labor contracts under Tier III with the added step for MARB approval.
- Includes a provision for emergency circumstances.
- Applies to contracts funded in the General Fund or other operating budget (similar to proposal for Tier III non-labor contract review).
 - Note: Although the proposed policy/procedure would exclude grant funded contracts, the MARB may require that the municipality submit periodic grant reports submitted by the municipality or BOE to funding agencies. Example: MARB may require that copies of ARPA expenditure reports that are submitted periodically to U.S. Treasury be provided to the board.

Process:

- Based on board review and comment during the July meeting, the draft policies and procedures will be revised for further deliberation at the September meeting.
- Final changes may be made during the September meeting before adoption by the board at either the September or October meeting.

Attachments:

- Proposed Policies and Procedures – Redlined version
- Proposed Policies and Procedures – Clean copy

State of Connecticut
Municipal Accountability and Review Board

Policies and Procedures

*as Authorized by Section 367(b)(14) of
Public Act 17-2, June Special Session*

DRAFT

Adopted: January 11, 2018

Amended: _____, 2022

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Overview

According Pursuant to Sections 349 to 376¹ of Public Act 17-2, June Special Session (hereinafter “the Act”), municipalities experiencing degrees of fiscal distress and in need of technical or other state assistance can seek designation or be, in some instances, designated into one of four tiers. Designated Tier I municipalities shall be referred to the current State Municipal Finance Advisory Commission (MFAC), while designated Tier II, III and IV municipalities shall be referred to the Municipal Accountability Review Board (MARB) established in the Act. Progressively higher levels of distress and State oversight are associated with each higher numbered tier.

Section 367(b)(14) of Act indicates that the MARB shall establish such written procedures as it- deems necessary to carry out its responsibilities and meet the purposes of the Act. These procedures are contained in this document.

¹The Act was codified in Chapter 117, C.G.S. §§ 7-560 through 7-579a

I. Policies and Procedures Related to All Designated Municipalities

A. Public Information and Comment

1. The MARB, as a state board, is subject to the requirements of the State's Freedom of Information ~~Act laws~~
2. ~~The MARB shall be in the~~ The Office of Policy and Management ("OPM") for administrative purposes only², and OPM shall post information related to the MARB on its website, which information shall include, but not be limited to, the membership of the MARB, agendas and minutes of the MARB and any of its committees or subcommittees, its bylaws and policies and procedures, a list of designated municipalities referred to the MARB, and contact information for the Board, including a contact person, telephone number, e-mail address and postal address.
3. The MARB may provide for a public comment period on its board meeting agendas. When a public comment item is on the agenda, there shall be sign-up sheet provided at least 15 minutes prior to the meeting. The speakers will be called in the order that they signed up, but the MARB may reserve the first 10 minutes of the public comment period to state and local elected officials. Each speaker may be limited to no more than three minutes. In the interest in enabling members of the public to attend board meetings for their full duration, the Chairperson may limit the public comment agenda item to 30 minutes.

B. Revisions and Modifications to these Policies and Procedures

Public Act 17-2-Description of Relevant Provisions of C.G.S.

Section ~~367(b)(14)~~7-576d(b)(14): The MARB shall establish such written procedures as the board- deems necessary to carry out its responsibilities and meet the purposes of the Act.

Policies and Procedures

1. The MARB, by a majority vote, may modify these policies and procedures from time to time as it deems appropriate.
2. The MARB may, by majority vote, adapt particular provisions of these policies and procedures with respect to individual designated municipalities if the MARB determines that such adaptations will facilitate its work with such designated municipalities. Each designated municipalities shall review these procedures and identify any procedure(s) contained herein in regard to which it has concerns and suggest, for the MARB's consideration, proposed adaptations to such procedures.
3. The Chairperson and Cochairperson of the MARB may modify specific timelines for submittals or actions contained in these procedures, on a case by case basis, in the event of an unanticipated emergency or fiscal exigency, provided that such modifications are consistent with applicable laws or regulations and with the purposes of the Act. The members of the MARB and the municipality shall be notified of any such modification.

² C.G.S. §7-576d

4. Notifications and required submittals to the MARB shall be to the contact person identified on OPM's web-site unless indicated otherwise by the MARB.

II. Policies and Procedures Related to Designated Tier II Municipalities

A. Submittal, Review and Approval of Three-Year Financial Plan

Public Act 17-2: Description of Relevant Provisions of C.G.S.

Section ~~363(b)~~7-576b(b): Municipalities shall submit a three-year financial plan for the MARB's review and approval in a manner prescribed by the MARB. (Note: This section applies to designated Tier II, III and IV municipalities)

Policies and Procedures

1. Not later than forty-five days after its designation as a Tier II municipality and, thereafter, not later than April 1 of each year, the local chief elected official or chief executive officer shall submit to the MARB, in a format to be determined by the MARB, a ~~three~~ five-year financial plan³, the first year of which shall be for the fiscal year commencing on the upcoming July 1 date. The plan shall also include the budget and projected revenues and expenditures for the current fiscal year.
2. Each three-year financial plan shall provide for the:
 - (a) elimination of any fund balance deficits in the general fund;
 - (b) elimination of deficits in all funds, including any capital, internal service, special revenue and enterprise funds;
 - (c) balancing of the operating funds for each year of the plan;
 - (d) estimation of the amount of bonds or notes to be issued by the municipality and the debt service requirements;
 - (e) projected impacts on long-term liabilities, including those associated with employee pensions, other post-employment benefits and debt; and
 - (f) assumptions on which revenue and expenditure projections in the plan are based are based.
3. Expenditure and revenue projections in the plan shall be in a format determined by the MARB, in consultation with the municipality. Expenditures shall be presented at no higher than the department level, with major expenditures for items such as pensions, debt service, active and retiree health insurance and other areas to be broken out separately. Revenues shall be provided by line-item, with appropriate consolidations for smaller and like line-items.
4. The MARB and the chief elected official or chief executive officer and municipal staff shall meet to review the recommended financial plan. The chief elected official or chief executive officer and

³ P.A. 22-35

municipal staff shall provide such information as the MARB and its staff may reasonably require to analyze the assumptions and projections utilized.

5. Not later than 45 days following the receipt of the municipality's recommended three-year financial plan, the MARB, by resolution shall approve or disapprove the plan. If the plan is disapproved, the MARB shall indicate the reasons for such disapproval.

II. Policies and Procedures Related to Designated Tier II Municipalities-continued

B. Monitoring Municipality's ~~Three~~Five-Year Plan and Financial Condition and Needs

Description of Relevant Provisions of ~~Public Act 17-2~~C.G.S.:

Section 7-576b(b): In addition to the five-year plan, the municipality shall submit monthly financial reports, in a manner prescribed by the MARB.

Sections 7-576a(b) and 7-576b(b): The MARB may require the chief executive officer of the municipality to: (A) provide information and appear before the MARB to discuss the financial condition of the municipality and the implementation of remedial measures to improve its financial condition and (B) submit a written report to the Board on implementation of the recommendations of the commission and other remedial measures.

Section 7-576d(c): With respect to any municipality referred to the MARB, such municipality and each of its administrative units, including its board of education, shall supply the board with such financial reports, data, audits, statements and any other records or documentation as the board may require to exercise its powers and to perform its duties and functions. Such reports may include, but shall not be limited to, (1) proposed budgets, (2) monthly reports of the financial condition of the municipality, (3) the status of the municipality's current annual budget and progress under its financial plan for the then current fiscal year, (4) estimates of the operating results for all funds or accounts to the end of the then current fiscal year, (5) pension plan and debt projections, (6) statements and projections of general fund cash flow reserves, (7) the number of municipal employees on the municipal payroll, and (8) debt service requirements on all bonds and notes of the municipality for the following month.

Policies and Procedures

1. Not later than 30 ~~days~~ following the end of each month, the municipality shall submit to the MARB a monthly financial report in regard to the current annual budget, which report shall contain budgeted, year-to-date and projected year-end revenues and expenditures, in a format determined by the MARB in consultation with the municipality. Expenditures shall be presented at no higher than the department level, with major expenditures for items such as pensions, debt service, active and retiree health insurance and other areas to be broken out separately. Revenues shall be provided by line-items, with appropriate consolidations for smaller and like line-items. A sample format for monthly reports is located on ~~OPM's~~ website. The municipality shall appear before the MARB, as requested by the MARB, to review these reports and other matters affecting the municipality's fiscal condition.
2. At such times as determined by the MARB, but not less than once during each fiscal year, the municipality shall provide the MARB with updated projections of revenues and expenditures of the second and third years of the

three-year financial plan and a report on the status of major elements of such plan and appear before the MARB to review these matters.

3. Not less than annually, the municipality shall provide information as requested by the MARB in regard to its long-term liabilities, including, but not limited to, those related to debt, pensions, and other post-employment benefit benefits and shall appear before the MARB, as requested, to review this information.
4. The MARB or one of its committees shall annually review with the municipality's chief executive officer and chief financial officer the annual independent audit of such municipality and any findings contained therein.
5. The MARB may, by resolution or motion, make recommendations to improve the financial condition of a municipality and request a written report from the municipality's chief executive officer, by the date indicated in the resolution or motion, regarding the status of the MARB's recommendations and the remedial actions taken by the municipality to improve its financial condition. The municipal chief executive officer shall appear before the MARB to review the report.

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II. Policies and Procedures Related to Designated Tier II Municipalities-continued

C. Annual Budget Assumptions Regarding State Revenues and Property Tax Revenues

Description of Relevant Provisions of ~~Public Act 17-2C~~ C.G.S.:

Section ~~363(b)~~7-576b(b): In preparing and adopting its annual budget, municipalities shall only include assumptions regarding state revenues and property tax revenues as are approved by the MARB.

Policies and Procedures

1. At the same time that the local chief elected official or chief executive officer submits his or her recommended budget to the local legislative body, one hard copy and an electronic version of such recommended budget shall be submitted to the MARB.
2. The MARB shall review the assumptions contained in the recommended budget regarding state revenues and property tax revenues with the local chief elected official or chief executive officer and municipal staff. Not later than 30 days after receiving the recommended budget, the MARB shall adopt a resolution identifying any issues and concerns it has in this regard these assumptions. The resolution shall be transmitted to the local chief elected official or chief executive officer and the local legislative body within two days of its adoption.
3. The MARB or its assigned representatives shall consult with the local legislative body during its budget deliberations in regard to these assumptions and the MARB's issues and concerns in this regard.
4. Not later than 10 days prior to its action on the annual budget, the local legislative body shall submit, for the MARB's approval or disapproval, the assumptions regarding state revenues and property tax revenues to be contained in the final budget. The MARB shall provide such approval or disapproval not later than three days prior to the local legislative body's scheduled date for adopting the annual budget.
5. If a municipality receives Municipal Restructuring Funds under Section 370 of ~~this the~~ Act⁴, the policies and procedures of Section III.A. will apply to the review, comment and approval or disapproval of its annual budget.

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⁴C.G.S. § 7-576i

III. Policies and Procedures Related to Designated Tier III Municipalities

A. Receipt, Review and Comment on Municipality's Annual Budget

Description of Relevant Provisions of ~~Public Act 17-2C.G.S.~~:

Section 367(b)(1): The MARB shall review and comment on a municipality's annual budget prior to its adoption by its legislative body.

Policies and Procedures

1. At the same time that the local chief elected official or chief executive officer submits his or her recommended budget to the local legislative body, one hard copy and an electronic version of such recommended budget shall be submitted to the MARB. The submitted recommended annual budget shall include the municipality's general fund and capital fund budget and any enterprise or special revenue fund budgets developed by the municipality or required by local charter or ordinance.
2. The MARB and the chief elected official or chief executive officer shall meet to review the recommended budget. The chief elected official or chief executive officer and municipal staff shall provide such information as the MARB and its staff may reasonably require to analyze the assumptions and projections utilized, including in regard to estimates associated with State aid and property tax revenues and mill rate.
3. Not later than 30 days after the receipt of such annual budget and prior to the local budget adoption date, the MARB shall adopt a resolution identifying potential issues or concerns the MARB may have regarding:
 - a. The reasonableness of the assumptions utilized with respect to expenditures and revenues, including assumptions included in the recommended budget related to state revenues and property tax revenues and a mill rate;
 - b. the overall balance and imbalance of expenditures and revenues;
 - c. the achievability of efficiency measures included in the recommended budget;
 - d. its impact on the municipality's long-term liabilities and the municipality's most current three-year financial plan; and
 - e. any other issues or matters that would impact, in the MARB's opinion, the municipality's financial sustainability and vitality.

Such resolution shall be transmitted to the local chief elected official and legislative body within two days of its passage.

4. The local legislative body shall transmit the approved annual budget to the MARB within three days following its adoption. The Board, at its option, may adopt a resolution indicating any concerns or issues it may have with the adopted annual budget. If a municipality receives Municipal Restructuring Funds under Section 370 of this Act, the MARB shall approve or disapprove its annual budget within 15 days of the MARB's receipt of such budget.

III. Policies and Procedures Related to Designated Tier III Municipalities-continued

B. Annual Budget Assumptions Regarding State Revenues and Property Tax Revenues and Mill Rate

Description of Relevant Provisions of ~~Public Act 17-2C~~ G.S.:

Section 367(b)(2): In preparing and adopting its annual budget, municipalities shall only include assumptions regarding state revenues and property tax revenues and a mill rate as are approved by the MARB.

Policies and Procedures

1. The MARB or its assigned representatives shall consult with the local legislative body and municipal officials regarding any issues or concerns that the MARB may have with any recommended or proposed budgetary assumptions regarding state revenues and property tax revenue and mill rate, including those contained in the resolution adopted pursuant to Section II, ~~part~~ Part B.3(5), above.
- 1-2. Not later than 10 days prior to its action on the annual budget, the local legislative body shall submit, for the MARB's approval or disapproval, the assumptions regarding state revenues and property tax revenues and a mill rate to be contained in the final budget. The MARB shall provide such approval or disapproval not later than three days prior to the local legislative body's scheduled date for adopting the annual budget.

III. Policies and Procedures Related to Designated Tier III Municipalities-continued

C. Review, Comment and Action Regarding Proposed Debt Obligations

Description of Relevant Provisions of ~~Public Act 17-2~~C.G.S.:

Section ~~367(b)(3)~~ 7-576d(b)(3): The MARB shall be required to approve any debt service obligations issued in accordance with ~~Section 364 of the Act~~C.G.S. § 7-575 that are supported by a State special capital reserve fund (SCRF) and the issuance of refunding bonds by a majority vote, provided that five or more of the MARB members vote to approve such issuance (e.g. if seven MARB members are present, at least five must vote to approve). The MARB shall only approve such obligations which in its judgment improve the financial condition of the municipality. Notwithstanding any other provision of state statute, the MARB may approve and authorize the municipality's issuance of bonds with a term of no more than 40 years from the date of issuance.

Section ~~367(b)(4)~~7-576d(b)(4): The MARB shall review and comment on proposed debt obligations of the municipality not covered by ~~Section 367(b)(3) of the Act~~C.G.S. § 7-575 prior to their issuance.

Policies and Procedures

1. The municipality shall, not later than 60 days prior to the issuance of proposed debt obligations, notify the MARB of its intent to issue bonds and include the following with such notice:
 - (a) the amount of the bonds to be issued and for what purpose and, if refunding bonds, a listing of the bonds to be refunded;
 - (b) the projected debt service payments and the assumptions related to such projections;
 - (c) an indication if the municipality is seeking to have some or all of the bonds supported by the SCRF;
 - (d) with respect to refunding bonds, a comparison of the anticipated effects of the proposed refunding with the current debt service payment schedule and alternative schedules and terms;
 - (e) for bonds proposed to be supported by the SCRF, the projected SCRF impact on the cost of issuance;
 - (f) documentation of the municipality's authorization of the issuance of such bonds, including, but not limited to, a certified copy of the resolution or ordinance of the municipality authorizing the issuance of such bonds and the opinion of nationally recognized bond counsel as to the due authorization of the issuance of such bonds; and
 - (g) any other information and documentation required or requested by the MARB within 10 days of its receipt of the notice.
2. Following the receipt of the notice, the MARB or its designated representatives, including any financial advisors and bond counsels engaged by the MARB or the State, shall meet with the chief elected official or chief executive officer and its treasurer or finance director to review the proposed debt issuance. The municipality shall make municipality's financial advisor and bond counsel available to the MARB or its representatives as part of this review.
3. With respect to refunding bonds or SCRF supported bonds, within 30 days of the receipt of all of the information required in regard to item 1 above, the MARB shall adopt a resolution either approving or disapproving such issuance, in accordance with the Act. Any vote to approve must receive at least five votes. If disapproved, the MARB shall provide the reasons for such disapproval.

4. With respect to any non-refunding or non-SCRF supported bonds, within 30 days of the receipt of the information required in item 1., above, the MARB may, based on its review of the proposed issuance, adopt a resolution providing its comments and any recommendations in regard to the issuance.
5. Any such resolution related to either item ~~3~~ or 4., above, shall be transmitted to the local chief elected official and to the local legislative body within two days of its adoption.

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III. Policies and Procedures Related to Designated Tier III Municipalities-continued

D. Review and Comment Regarding Municipal and Board of Education Contracts

Description of Relevant Provisions of **Public Act 17-2C.G.S.**:

Section ~~367(b)(5)~~7-576d(b)(5): The MARB may require that the municipality or its board of education notify the board of any or all municipal or board of education contracts that exceed: (A) \$50,000 for municipalities with a resident population under 70,000, or (B) \$100,000 for municipalities with a resident population of 70,000 or more, not less than 30 days prior to execution of such contract, for board review and comment regarding such proposed contract. The MARB shall consult with any designated municipality and its board of education, to implement this provision.

Policies and Procedures

- ~~1.~~ The municipality and its board of education shall each provide a listing of the contracts over \$50,000 (for municipalities under 70,000 in population) or over \$100,000 (for municipalities over 70,000 in population) not less than 30 days prior to their proposed execution, which listing shall indicate the parties to the contract, the amount of the contract, the proposed dates of the contract and a brief summary the purpose of the contract, which list shall be submitted to the MARB and be contained with the agenda material for the MARB's review, questions and any comments. For any municipal or board of education contract over \$250,000, the MARB shall be provided with a copy of such contract not less than 30 days prior to its proposed execution date for the MARB's review and possible comment.
- ~~2.~~1. Prior to the execution of a contract over \$50,000 (for municipalities under 70,000 population) or over \$100,000 (for municipalities over 70,000 in population), the municipality or its board of education shall submit to the MARB, for its review, a summary of the contract which shall indicate the parties to the contract, the amount of the contract, the proposed term of the contract, a brief summary of the purpose of the contract, the date and method of solicitation (eg. Request for Proposal, invitation to bid, quotes, sole source), number of responses to the solicitation, and brief description of evaluation criteria. If a non-competitive selection process is used, the summary information shall also include a brief explanation of the rationales and basis for a non-competitive process, and the applicable rules of ethics and conflict of interest rules applied.
- ~~3.~~2. This policy shall apply to contracts for the purchase of supplies, equipment, materials, services or real estate and to contracts for the sale or lease of municipal assets. The policy shall not apply to grant agreements, intergovernmental agreements, purchases made through collective purchasing agreements, employment agreements, agreements for tax incentives or abatements, or other economic development agreements.
- ~~4.~~3. This policy shall apply to contracts funded substantially from the municipality's or board of education's operating budget. This policy shall not apply to contracts funded by grants received from third parties, capital project funds or other non-operating funds.

III. Policies and Procedures Related to Designated Tier III Municipalities-continued

E. Review and Action Regarding Employee Collective Bargaining Agreements

Description of Relevant Provisions of ~~Public Act 17-2C~~ G.S.:

~~Section 367(b)(6)~~ ~~7-576d(b)(6)~~: The MARB, with respect to any proposed employee collective bargaining agreement or amendments negotiated pursuant to sections 7-467 to 7-477 or section 10-153d of the General Statutes, shall have the same opportunity and authority to approve or reject, on not more than two occasions, collective bargaining agreements or amendments as is provided to the legislative body of such municipality.

Policies and Procedures

1. ~~Twice annually, in December and June, t~~he municipality and its Board of Education shall provide the MARB with a list of their employee collective bargaining agreements, providing the following for each agreement: (a) the name of the parties to the agreement; (b) the start and termination date of the agreement and (c) whether such agreement is in negotiations, mediation or arbitration. The municipality and its Board of Education shall provide any additional information requested by the MARB in regard to these agreements.
2. With respect to municipal collective bargaining agreements or amendments agreed to by the parties pursuant to sections 7-467 to 7-477 of the ~~general~~ ~~General statutes~~ ~~Statutes~~, the municipality's bargaining representative shall submit such agreement or amendment and the same request for funds and approvals required to be submitted to the local legislative body under Section 7-474(b) of the general statutes to the MARB within 14 days of the date that such agreement or amendment was agreed to by the parties. This requirement shall also apply to collective bargaining agreements negotiated by boards of education pursuant to Sections 7-467 to 7-477 of the General Statutes. If this request is rejected by either the MARB or the local legislative body, the matter shall be returned to the parties for further bargaining. Such request shall be considered approved unless either or both the legislative body or the MARB reject such request within thirty days of the end of the fourteen-day period for submission to the MARB and legislative body. The MARB shall offer the parties the opportunity to make a presentation to it prior to any action regarding the submitted request. The MARB may approve or reject such requests on no more than two occasions and shall indicate the reasons for any vote to reject.
3. With respect to board of education collective bargaining agreements reached pursuant to Section 10-153d of the general statutes, the municipality's board of education shall file a signed copy of any proposed collective bargaining contract with the municipality's town clerk, with the Commissioner of Education and the MARB. Upon receipt of a signed copy of such contract the clerk of municipality shall give public notice of such filing. The terms of such contract shall be binding on the legislative body, unless either such body or the MARB rejects such contract at a regular or special meeting called and convened for such purpose within thirty days of the filing of the contract. The MARB shall offer the parties the opportunity to make a presentation to it prior to any action regarding the proposed contract. If the legislative body or the MARB rejects the contract, the parties shall commence the arbitration process, in accordance with the provisions of subsection (c) of section 10-153f, on the fifth

day next following the rejection. The MARB may approve or reject such contracts on no more than two occasions and shall indicate the reasons for any vote to reject.

III. Policies and Procedures Related to Designated Tier III Municipalities-continued

F. Review and Action Regarding Collective Bargaining Binding Arbitration Awards

Description of Relevant Provisions of Public Act 17-2C.G.S.:

Section 367576d(b)(7)(A): The MARB shall be provided with the same opportunity and authority to reject, on not more than two occasions, a municipal employee collective bargaining arbitration award as is provided to the legislative body of the municipality in subdivision (12) of subsection (d) of section 7-473c of the general statutes and to provide a written statement to the State Board of Mediation and Arbitration in accordance with that section.

Section 3677-576d(b)(7)(B): The MARB shall be provided with the same opportunity and authority to reject, on not more than two occasions, a board of education employee collective bargaining arbitration award as is provided to the legislative body of the local school district or municipality in subdivision (7) of subsection (c) of section 10-153f of the general statutes and to provide a written statement to the Commissioner of Education and to the exclusive representative of the administrators unit as is required in said section. This provision shall not be construed to apply to an arbitration award to which a teacher's unit is a party.

Policies and Procedures

1. The municipality shall notify the MARB of any arbitration award issued in accordance with the provisions of Section 7-473c of the general statutes and provide a copy to the MARB of such award within two days of its receipt of such award. Within 25 days of the municipality's receipt of an arbitration award, either the MARB, by a majority vote, or the legislative body of the municipality, by a two-thirds majority vote of the members of such legislative body present, may reject the award of the arbitrators or single arbitrator at a regular or special meeting called and convened for such purpose. Within ten days after such rejection, the MARB or its authorized representative shall be required to state, in writing, as would the local legislative body if it rejects the award, the reasons for such vote and shall submit such written statement to the State Board of Mediation and Arbitration and the municipal employee organization. Within ten days after receipt of any such notice, the municipal employee organization shall prepare a written response to such rejection and shall submit it to the MARB, the legislative body and the State Board of Mediation and Arbitration. The MARB may approve or reject such awards on no more than two occasions and shall indicate the reasons for any vote to reject.
2. The municipality's Board of Education- shall notify the MARB of any arbitration award issued in accordance with the provisions of Section 10-153f of the general statutes and provide a copy of such award within two days of its receipt of such award. Within 25 days of the Board of Education's receipt of an arbitration award related to an administrator's unit issued pursuant to this section, either the MARB, by a majority vote, or the legislative body of the municipality, by a two-thirds majority vote of the members of such legislative body present, may reject the award of the arbitrators or single arbitrator at a regular or special meeting called and convened for such purpose. Within ten days after a rejection of an administrator's unit award, the MARB or its authorized representative shall be required to state, in writing, as would the local legislative body if it rejects, the reasons for such vote and shall submit such written statement to the State Commissioner of Education and the exclusive representative for the administrator's unit. Within ten days after receipt of such notice, the exclusive representative for the administrator's unit shall prepare a written response to such rejection and shall submit it to the MARB, the legislative body and the Commissioner of Education. The MARB may approve or reject such awards on no more than two occasions and shall indicate the reasons for any vote to reject. With respect to arbitration awards for teacher's units, the MARB may pass a resolution with any

recommendations, issues or concerns it has with respect to any award and shall transmit such resolution to the legislative body, the Board of Education and the exclusive representative for the teacher's unit.

III. Policies and Procedures Related to Designated Tier III Municipalities-continued

G. Submittal, Review and Approval of ~~Three~~Five-Year Financial Plan

Public Act 17-2: Description of Relevant Provisions of C.G.S.

Section ~~363(b)7-576b(b)~~: Municipalities shall submit a ~~three~~five-year financial plan⁵ for the MARB's review and approval. (Note: This provision applies to designated Tier II, III and IV municipalities)

Policies and Procedures

1. Not later than forty-five days after its designation as a Tier III municipality and, thereafter, with the submittal of the recommended annual budget in accordance with Section III.A.1. of these Policies and Procedures, the local chief elected official or chief executive officer shall submit to the MARB, in a format to be determined by the MARB, a ~~three~~five-year financial plan, the first year of which shall be for the fiscal year commencing on the upcoming July 1 date. The plan shall also include the budget and projected revenues and expenditures for the current fiscal year.
2. Each ~~three~~five-year financial plan shall provide for the:
 - (a) elimination of any fund balance deficits- in the general fund;
 - (b) elimination of deficits in all funds, including any capital, internal service, special revenue- and enterprise funds;
 - (c) balancing of the operating funds for each year of the plan;
 - (d) estimation of the amount- of bonds or notes to be issued by the city and debt service requirements;
 - (e) projected impacts on long-term liabilities, including those associated with employee pensions, other post-employment benefits and debt; and
 - (f) assumptions on which revenue- and expenditure projections in the plan are based are based.
3. Expenditure and revenue projections in the plan shall be in a format determined by the MARB in consultation with the municipality. Expenditures shall be presented at no higher than the department level, with major expenditures for items such as pensions, debt service, active and retiree health insurance and other areas to be broken out separately. Revenues shall be provided by line-item, with appropriate consolidations for smaller and like line-items.
4. The MARB and the chief elected official or chief executive officer shall meet to review the recommended financial plan and the chief elected official or chief executive officer and municipal staff shall provide such information as the MARB and its staff may reasonably require to analyze the assumptions and projections utilized.
5. ~~Not later than 45 days following the receipt of the municipality's recommended three-year financial plan, the MARB, by resolution shall approve or disapprove the plan.i.~~ If the plan is disapproved or, if the

⁵ PA 22-35

MARB has not approved the plan prior to July 1 of the first year of the plan. the MARB shall indicate the reasons for such disapproval or non-approval.

III. Policies and Procedures Related to Designated Tier III Municipalities-continued

H. Monitoring the Annual Budget and Three-Year Plan & Financial Condition & Needs

Description of Relevant Provisions of Public Act 17-2C.G.S.:

Section ~~367(b)(8)~~7-576d(b)(8): The MARB shall monitor the municipality's compliance with the ~~three~~five-year financial plan⁶ and annual budget and recommend that the municipality make such changes as are necessary to ensure budgetary balance in such plan and budget. In this regard, the municipality shall submit monthly financial reports ~~in this regard~~, in a manner prescribed by the MARB. (~~Section 363(b)~~) (~~Section 7-576b(b)~~)

Section ~~367(b)(10)~~7-576d(b)(10): the MARB may obtain information on the financial condition and financial needs of any such municipality and its board of education.

Section ~~367(e)~~7-576d(c): The municipality and each of its administrative units, including its board of education, shall supply the board with such financial reports, data, audits, statements and any other records or documentation as the board may require to exercise its powers and to perform its duties and functions. Such reports may include, but shall not be limited to, (1) proposed budgets, (2) monthly reports of the financial condition of the municipality, (3) the status of the municipality's current annual budget and progress under its financial plan for the then current fiscal year, (4) estimates of the operating results for all funds or accounts to the end of the then current fiscal year, (5) pension plan and debt projections, (6) statements and projections of general fund cash flow reserves, (7) the number of municipal employees on the municipal payroll, and (8) debt service requirements of bonds and notes for the following month.

Policies and Procedures

1. Not later than 30 days after the end of each month, the municipality shall submit to the MARB a monthly financial report in regard to the annual budget, which report shall contain budgeted, year-to-date and projected year-end revenues and expenditures, in a format determined by the MARB, in consultation with the municipality. Expenditures shall be presented at no higher than the department level, with major expenditures for items such as pensions, debt service, active and retiree health insurance and other areas to be broken out separately. Revenues shall be provided by line-items, with appropriate consolidations for smaller and like line-items. A sample format for monthly reports is located on OPM's web-site. The municipality shall appear before the MARB, as requested by the MARB, to review these reports and other matters affecting the municipality's fiscal condition.
2. At such times as determined by the MARB, but not less than once during each fiscal year, the municipality shall provide the MARB with updated projections of revenues and expenditures of the second and third years of the three-year financial plan and a report on the status of major elements of such plan and appear before the MARB to review these matters.
3. Not less than annually, the municipality shall provide information as requested by the MARB in regard to its long-liabilities, including, but not limited to, those related to debt, pensions, and other post-employment benefit benefits and shall appear before the MARB, as requested, to review this information.

⁶ PA 22-35

4. The MARB or one of its committees shall annually review with the municipality's chief executive officer and chief financial officer the annual independent audit of such municipality and any findings contained therein.

5. The MARB may, by resolution, recommend that the municipality make such changes as the MARB determines are necessary to ensure budgetary balance in the municipality's annual budget and financial plan or to improve the short and long-term financial condition of a municipality and require that the municipality's chief executive officer, by the date indicated, submit a written report regarding the status of the MARB's recommendations and the remedial actions taken by the municipality to improve its financial condition. The municipal chief executive officer shall appear before the MARB to review the report.

5-6. Not later than forty-five days after its designation as a Tier III municipality, the local chief elected official or the chief executive officer shall submit to the MARB copies of all of the municipality's written financial policies and procedures.

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III. Policies and Procedures Related to Designated Tier III Municipalities-continued

I. Review and Recommendations Regarding Municipal Efficiency and Productivity

Description of Relevant Provisions of ~~Public Act 17-2~~C.G.S.:

Section ~~367(b)(9)~~7-576d(b)(9): The MARB shall recommend that the municipality and its board of education implement measures relating to the efficiency and productivity of their operations and management as the board deems appropriate, to reduce costs and improve services so as to advance the purposes of the Act . Such recommendations may include, but shall not be limited to, policies and procedures for the responsible use of municipal and board of education credit and purchasing cards, vehicles and other municipal and board of education property and resources.

Section ~~367(b)(11)~~7-576d(b)(11): The MARB, in consultation with the municipality, may retain such staff and hire consultants experienced in the field of municipal finance, municipal law, governmental operations and administration or governmental accounting as it deems necessary or desirable for accomplishing its purposes. **According to Section ~~367(a)~~7-576d(a),** these expenses of the board related to its work with designated tier III or IV municipalities, may, following consultation with such municipalities, be charged to such municipalities by the MARB and may be paid from the proceeds of any deficit obligation or debt restructuring bonds.

Section ~~367(b)(12)~~7-576d(b)(12): The MARB may require the municipality and its board of education to apply LEAN practices and principles, and to participate in efforts to establish common strategies and goals and to organize around collective impacts for the municipality, such municipality's residents, businesses and employees, to result in an improved fiscal sustainability and municipal vitality.

Section ~~367(b)(13)~~7-576d(b)(13): The MARB may consult with federal, state, quasi-public and nongovernmental agencies to accomplish its purposes.

Policies and Procedures

1. The MARB shall review and work with the municipality and its board of education to seek efficiencies and savings in regard to its operations and major areas of short and long-term term costs and liabilities and may hire retain such staff and consultants as it deems necessary to accomplish its purposes.

IV. Policies and Procedures Related to Designated Tier IV Municipalities

A. Review and Approval of Municipality's Annual Budget

Description of Relevant Provisions of C.G.S.:

Section 7-576(a)(3)(i): To review and approve or disapprove the municipality's annual budget, including, but not limited to, the general fund, other governmental funds, enterprise funds and internal service funds. No annual budget, annual tax levy or user fee for the municipality shall become operative until it has been approved by the board. If the board disapproves any annual budget, not later than the May twenty-first prior to the beginning of the new fiscal year, the board shall specify the reasons for such disapproval and shall provide the legislative body until the June fifteenth prior to the beginning of the new fiscal year to resubmit the annual budget in accordance with this section. If the legislative body has not adopted a budget by such June fifteenth date or its resubmitted annual budget is not approved by the board, the board shall adopt an interim budget and establish a tax rate and user fees. Such interim budget shall take effect at the commencement of the fiscal year and shall remain in effect until the municipality submits and the board approves a modified budget. Notwithstanding any provision of the general statutes, or any public or special act, local law, charter or ordinance or resolution, a municipality may approve a modified budget pursuant to this section after any applicable deadline for such adoption has passed.

Section 7-576(a)(4)(B): To require its review, approval, disapproval or modification of the budget of the board of education for the municipality on a line-item basis and to require the board of education to submit to it any budget transfers The board shall consult with such municipality and the board of education of such municipality, as applicable, to establish policies and procedures for the implementation of the provisions of subparagraphs (A) and (B) of this subdivision.

Policies and Procedures

NEW:

1. At the same time that the superintendent of schools submits his or her recommended education budget to the local board of education, one hard copy and one electronic version of such recommended budget shall be submitted to the MARB.
2. At the same time that the local chief elected official or chief executive officer submits his or her recommended budget to the local legislative body, one hard copy and an electronic version of such recommended budget shall be submitted to the MARB. The submitted recommended annual budget shall include the municipality's general fund, capital fund budget and any enterprise, special revenue fund, or internal service fund budgets developed by the municipality or required by local charter or ordinance.
3. The format of the municipal and education budgets shall be determined by the MARB, but shall include, at a minimum, the following:
 - a. Prior year actuals, current year adopted budget, current year revised budget, current year projections, and the recommended budget for the upcoming fiscal year for the following:
 - i. Revenues at an object level

- ii. Expenditures at an object level
 - b. Explanation of the major assumptions used to develop the budget
 - c. Summary of major grants and other supplemental sources of revenues supporting the budget
4. The MARB, or one of its subcommittees, and the chief elected official or chief executive officer, and the superintendent of schools, shall meet to review the recommended budget. The chief elected official or chief executive officer and the superintendent of schools shall provide such information as the MARB and its staff may reasonably require to analyze the assumptions and projections utilized, including, but not limited to, revenue estimates, expenditure estimates, staffing and service levels, employee and retiree benefits, and debt service.
5. The MARB shall approve or disapprove the education and the municipal annual budget. If the board disapproves either budget, it shall provide the municipality or board of education with its reasons for disapproval by May 21st⁷.
6. In the event that the MARB disapproves the municipality or education budget, the municipality or board of education shall have until June 15th⁸ to resubmit a budget that responds to the MARB's reasons for disapproval. A budget resubmitted by the municipality shall have been approved by the local budget adoption authority. The MARB shall act on the resubmitted budget as soon as is practicably possible. If the municipality does not resubmit its budget by June 15th, or if the resubmitted budget is not approved by the MARB, the MARB shall adopt an interim budget and adopt a tax rate and user fees. An interim budget adopted by the MARB shall take effect with the commencement of the fiscal year.
- a. In the event that an interim budget is adopted by the MARB, the municipality may resubmit to the MARB a budget to replace the interim budget. Any budget resubmitted by the municipality to replace the interim budget shall have been approved by the local budget adoption authority.
 - b. If the MARB approves a budget submitted to replace the interim budget, such budget shall take effect on a date to be established when such action is taken by the MARB.
 - c. An interim budget adopted by the MARB shall remain in effect unless and until a replacement budget is submitted by the municipality and approved by the MARB.

⁷ C.G.S. § 7-576e(a)(3)(i)

⁸ *Id.*

IV. Policies and Procedures Related to Designated Tier IV Municipalities

B. Review, Approval and Authorization of Debt Obligations

Description of Relevant Statute:

Section 7-576e(a)(3)(ii)

To review and approve all bond ordinances and bond resolutions of the municipality.

Section 7-576e(a)(6)

To approve and authorize the issuance of obligations under section 7-575, including, with regard to a designated tier IV municipality otherwise ineligible to issue such obligations, for the purposes of issuing general obligations for purposes of deficit financing, addressing pension liabilities in accordance with section 7-374c, debt restructuring and other purposes allowed for which municipal obligations are authorized by the general statutes.

Section 7-576e(b)

Notwithstanding the provisions of section 7-370c, or any other public or special act, local law or charter, or ordinance or resolution, which limits or imposes conditions on the date of the first maturity of, or the due date of the first sinking fund payment for, or on the amount of any principal or any principal and interest installments on, or sinking fund payment deposit for, refunding bonds issued by any municipality, the board may authorize a designated tier IV municipality to issue refunding bonds for which the provisions of section 7-371 regarding such limitations shall not apply, regardless of whether or not such refunding bonds achieve net present value savings, as described in section 7-370c, with respect to the refunded bonds. The board shall only approve the issue of such refunding bonds upon a determination that, in its judgment, the issue of such bonds will improve the financial condition of such municipality.

Section 7-576e(c)

Notwithstanding the provisions of section 7-370c or 7-371, or any other public or special act, local law or charter, or ordinance or resolution, which limits or imposes conditions on the final maturity of, or the due date of the last sinking fund payment for, bonds issued by any municipality, the board may authorize a designated tier IV municipality to issue bonds for which the last installment of any series of such bonds shall mature, or the last sinking fund payment for such series of bonds shall be due, not later than forty years from the date of issue of such bonds. The board shall only approve the issuance of such bonds upon a determination that, in its judgment, such issuance will improve the financial condition of such municipality.

1. The municipality shall, not later than 60 days prior to the issuance of proposed debt obligations, including any obligations to be issued pursuant to sections 7-576e(a)(6), 7-576e(b) or 7-576e(c) of the General Statutes, notify the MARB of its intent to issue bonds and include the following with such notice:
 - (a) the amount of the bonds to be issued and for what purpose and, if refunding bonds, a listing of the bonds to be refunded;
 - (b) the projected debt service payments and the assumptions related to such projections;
 - (c) an indication if the municipality is seeking to have some or all of the bonds supported by the SCRF;

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- (d) with respect to refunding bonds, a comparison of the anticipated effects of the proposed refunding with the current debt service payment schedule and alternative schedules and terms;
 - (e) for bonds proposed to be supported by the SCRF, the projected SCRF impact on the cost of issuance;
 - (f) an indication if the municipality seeking to issue some or all of the obligation pursuant to section 7-576e(a)(6), 7-576e(b) or 7-576e(c) of the General Statutes;
 - (g) documentation of the municipality's authorization of the issuance of such bonds, including, but not limited to, a certified copy of the resolution or ordinance of the municipality authorizing the issuance of such bonds and the opinion of nationally recognized bond counsel as to the due authorization of the issuance of such bonds; and
 - (h) any other information and documentation required or requested by the MARB within 10 days of its receipt of the notice.
2. Following the receipt of the notice, the MARB or its designated representatives, including any financial advisors and bond counsels engaged by the MARB or the State, shall meet with the chief elected official or chief executive officer and its treasurer or finance director to review the proposed debt issuance. The municipality shall make municipality's financial advisor and bond counsel available to the MARB or its representatives as part of this review.
 3. Within 30 days of the receipt of all of the information required in regard to item 1 above, the MARB shall adopt a resolution either approving or disapproving such issuance. If disapproved, the MARB shall provide the reasons for such disapproval.
 4. Any such resolution related to item 3 above, shall be transmitted to the local chief elected official and to the local legislative body within two days of its adoption.
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IV. Policies and Procedures Related to Designated Tier IV Municipalities

C. Monitoring the Annual Budget and 5-Year Financial Plan

Description of Relevant Statute:

Section 7-576e(a)(3)(iii)

To monitor compliance with the municipality's five-year financial plan and annual budget and require that the municipality make such changes as are necessary to ensure budgetary balance in such plan and budget. [7-576b\(b\)](#)

Policies and Procedures

NEW:

1. Not later than 30 days after the end of each month, the municipality shall submit to the MARB a monthly financial report in regard to the annual budget, which report shall contain budgeted, year-to-date, and projected year-end revenues and expenditures, in a format determined by the MARB, in consultation with the municipality. Expenditures shall be presented at no higher than the department level, with major expenditures for items such as pensions, debt service, active and retiree health insurance and other areas to be broken out separately. Revenues shall be provided by line-items, with appropriate consolidations for smaller and like line-items. A sample format for monthly reports is located on OPM's web-site. The municipality shall appear before the MARB, as requested by the MARB, to review these reports and other matters affecting the municipality's fiscal condition.
2. At such times as determined by the MARB, but not less than once during each fiscal year, the municipality shall provide the MARB with updated projections of revenues and expenditures of the second through fifth years of the five-year financial plan and a report on the status of major elements of such plan and appear before the MARB to review these matters.
3. Not less than annually, the municipality shall provide information as requested by the MARB in regard to its long-term liabilities, including, but not limited to, those related to debt, pensions, and other post-employment benefit benefits and shall appear before the MARB, as requested, to review this information.
4. The MARB or one of its committees shall annually review with the municipality's chief executive officer and chief financial officer the annual independent audit of such municipality and any findings contained therein.
5. The MARB may, by resolution, recommend that the municipality make such changes as the MARB determines are necessary to ensure budgetary balance in the municipality's annual budget and financial plan or to improve the short and long-term financial condition of a municipality and require that the municipality's chief executive officer, by the date indicated, submit a written report regarding the status of the MARB's recommendations and the remedial actions taken by the municipality to improve its financial condition. The municipal chief executive officer shall appear before the MARB to review the report.

6. Not later than forty-five days after its designation as a Tier III municipality, the local chief elected official or the chief executive officer shall submit to the MARB copies of all of the municipality's financial policies and procedures.

IV. Policies and Procedures Related to Designated Tier IV Municipalities

D. Review and Action Regarding Collective Bargaining Agreements

Description of Relevant Statute:

Section 7-576e(a)(3)(iv)

To approve or reject all collective bargaining agreements for a new term, other than modifications, amendments or reopening of an agreement, to be entered into by the municipality or any of its agencies or administrative units, including the board of education. If it rejects an agreement, the board shall indicate the specific provisions of the proposed agreement present or missing which caused the rejection, as well as its rationale for the rejection. The board may indicate the total cost impact or savings that are acceptable in a new agreement. At any time during negotiations and prior to reaching any agreement, or a modified agreement, the parties, by mutual agreement, may request guidance from the board as to the level and areas of savings that may be acceptable to the board in a new agreement. Following any rejection of a proposed collective bargaining agreement, the parties to the agreement shall have ten days from the date of the board's rejection to consider the board's concerns and propose a modified agreement. After the expiration of such ten-day period, the board shall approve or reject any such modified agreement. If the parties have been unable to reach a modified agreement or the board rejects such modified agreement, the board shall impose binding arbitration on the parties, in accordance with clause (v) of this subdivision, to arbitrate issues identified by the board as the cause for such inability or rejection. In establishing the issues to be arbitrated, as well as in deciding to reject a proposed agreement, the board shall not be limited to matters raised or negotiated by the parties.

Also, to approve or reject all modifications, amendments or reopeners to collective bargaining agreements entered into by the municipality or any of its agencies or administrative units, including the board of education. If it rejects a modification, amendment or reopener to an agreement, the board shall indicate the specific provisions of the proposed modification, amendment or reopener which caused the rejection, as well as its rationale for the rejection. The board may indicate the total cost impact or savings acceptable in a new modification, amendment or reopener. If the board rejects a proposed amendment or reopener to a collective bargaining agreement, the parties to the agreement shall have ten days from the date of the board's rejection to consider the board's concerns and put forth a revised modification, amendment or reopener. After the expiration of such ten-day period, the board shall approve or reject any revised modification, amendment or reopener amendment. If the parties are unable to reach a revised modification, amendment or reopener or the board rejects such revised modification, amendment or reopener, the board shall impose binding arbitration upon the parties in accordance with clause (v) of this subdivision. The issues to be arbitrated shall be those identified by the board as causing such inability or rejection. Prior to the board acting on any such modification, amendment or reopener, the parties shall have an opportunity to make a presentation to the board.

Policies and Procedures

NEW:

1. Twice annually, in December and June, the municipality and its Board of Education shall provide the MARB with a list of their employee collective bargaining agreements, providing the following for each agreement: (a) the name of the parties to the agreement; (b) the start and termination date of the agreement and (c) whether such agreement is in negotiations, mediation or arbitration. The municipality and its Board of Education shall provide any additional information requested by the MARB in regard to these agreements.
2. The municipality or its board of education shall submit to the MARB for its approval any collective bargaining agreement for a new term, or any collective bargaining agreement modification, amendment or reopener within 14 days of the date that such agreement or amendment was agreed to by the parties. The municipality or Board of Education submitting a collective bargaining agreement, modification, amendment, or reopener for approval, shall provide the MARB with a summary of the agreement, a fiscal impact analysis of the provisions of the agreement including detailed salary and step analysis, a comparison to provisions in similar agreements in comparable municipalities, and other such data as may reasonably be requested by the MARB.
3. The MARB may approve or reject a proposed agreement.
 - a. If the MARB rejects an agreement, the board shall indicate the provisions causing the rejection and its rationale. Following rejection, the parties to the proposed agreement will have 10 days to propose a revised agreement.
 - b. Following the 10-day period, the MARB may approve or reject the revised agreement. Prior to taking action on the revised agreement, the parties shall be provided an opportunity to make a presentation to the board
 - c. If the Board rejects the revised agreement, or if the parties are unable to reach a revised agreement, the MARB shall impose binding arbitration on the parties to arbitrate issues raised by the board (in accordance with the following item IV.E)
 - d. If the MARB rejects a modified agreement, or otherwise imposes binding arbitration due to the parties being unable to reach a modified agreement, the MARB shall adopt a resolution establishing the issues to be arbitrated. When establishing the issues to be arbitrated, the MARB shall not be limited to matters raised or negotiated by the parties

IV. Policies and Procedures Related to Designated Tier IV Municipalities

E. Actions Regarding Imposing or Rejecting Binding Arbitration

Description of Relevant Statute:

Section 7-576e(a)(3)(v)

Except as otherwise provided in this subdivision, with respect to collective bargaining agreements of the municipality or any of its agencies or administrative units, including, but not limited to, the board of education, that are in or are subject to binding arbitration, the board shall have the power to impose binding arbitration upon the parties any time after the seventy-fifth day following the commencement of negotiations or to reject any arbitration award pending municipal or board of education action pursuant to section 7-473c or 10-153f on the date the board is established. If, upon the date of a municipality's designation as a tier IV municipality, the parties are in binding arbitration, or if the board rejects a pending arbitration award, the board shall immediately replace any established binding arbitration panel with an arbitrator selected in accordance with this section. If the board imposes binding arbitration or replaces an existing binding arbitration panel, it shall do so with an arbitrator selected by the Governor from a list of three potential arbitrators approved by and submitted to the Governor by the board. Such list of potential arbitrators shall include former judges of the state or federal judicial systems or other persons who have experience with arbitration or similar proceedings. Prior to the Governor's selection of an arbitrator, the parties may provide recommendations for such selection to the board. The board shall not be limited to selecting arbitrators from those recommended by the parties. The board may reduce the time limits in the applicable provisions of the general statutes or any public or special acts governing binding arbitration by one-half. In imposing such arbitration or in replacing an arbitration panel, the board shall not be limited to consideration and inclusion in the collective bargaining agreement of the last best offers or the matters raised by or negotiated by the parties provided the board shall indicate reasons for raising any matters not negotiated by the parties. The board shall be given the opportunity to make a presentation before the arbitrator. In addition to any statutory factors that shall be considered by the arbitrator with respect to proposed municipal or board of education collective bargaining agreements, the arbitrator shall give highest priority to the short and long-term fiscal exigencies that resulted in the municipality's designation as a tier IV municipality. Not later than ten days after the issuance of any of the arbitrator's decisions on the matters subject to such binding arbitration, the board may request reconsideration of one or more of such decisions and state its position as to the impact of such decisions on the short and long-term fiscal sustainability of the municipality. Not later than five days after the board's request for such reconsideration, the parties may submit comments to the arbitrator in response to the board's stated position. Not later than thirty days following the board's request for such reconsideration, the arbitrator, based on the record of the arbitration, may either modify or maintain the original arbitration decisions. The arbitrator's decisions shall be binding upon the parties. With respect to collective bargaining agreements negotiated pursuant to section 10-153d and arbitration awards issued pursuant to section 10-153f, the provisions of this subdivision shall not apply until the board has rejected such agreement or award pursuant to subdivision (7) of subsection (b) of section 7-576d on two occasions.

Policies and Procedures

NEW:

- 1. The municipality or its board of education shall notify the MARB any time negotiation of a collective bargaining agreement has commenced. Such notification shall be provided to the MARB within two business days of the commencement of negotiations.**

2. The board may, any time within 75 days of the commencement of negotiations of a collective bargaining agreement, impose binding arbitration by a vote of the board.
3. If the board rejects a revised agreement negotiated pursuant to C.G.S. Section 7-576e(a)(3)(iv) (see section IV.E of these policies and procedures), or if the parties fail to submit a revised agreement following board rejection of an agreement pursuant to 7-576e(a)(3)(iv), the board shall impose binding arbitration.
4. If the MARB rejects a binding arbitration award in accordance with the provisions of C.G.S. Section 7-576d(b)(7)(A) or 7-576d(b)(7)(B), or rejects an arbitration award pending at the time a municipality is designated as a Tier IV municipality, the board shall replace the established binding arbitration panel.
5. If the board imposes binding arbitration, or if the board replaces an established binding arbitration panel, it shall do so with an arbitrator selected as follows:
 - a. The MARB shall submit to the Governor a list of three potential arbitrators approved by the board.
 - b. The parties may make recommendations to the MARB for potential arbitrators, but the board will not be limited to recommendations from the parties.
 - c. The potential arbitrators shall be former State or Federal judges, or others with arbitration or similar experience.
 - d. The arbitrator will be selected by the Governor from the list of potential arbitrators approved by the MARB.
4. If the board imposes binding arbitration, or if the board replaces an established binding arbitration panel, it shall adopt resolution establishing the issues to be arbitrated. When establishing the issues to be arbitrated, the MARB shall not be limited to the last best offers of, or matters raised or negotiated by, the parties. If the board raises matters not negotiated by the parties, the resolution shall indicate the reasons for raising such matters.
 - a. The board may reduce the time limits permitted for binding arbitration by one half. If the board opts to reduce the time limits for binding arbitration, it shall do so by resolution.
5. The board may make a presentation to the arbitrator.
6. The board shall have 10 days following the issuance of arbitrator's decisions, the MARB may request reconsideration by the arbitrator of one or more such decisions and may state its position regarding the impact of the decision(s). The parties may submit comment to the arbitrator regarding the board's request for reconsideration no later than 5 days after the request.

IV. Policies and Procedures Related to Designated Tier IV Municipalities

F. Approval of Budget Transfers

Description of Relevant Statute:

Section 7-576e(a)(4)(A)

To require its approval of proposed transfers of a municipality's appropriations in excess of fifty thousand dollars ... The board shall consult with such municipality and the Board of Education of such municipality, as applicable, to establish policies and procedures for the implementation of the provisions of subparagraphs (A) and (B) of this subdivision.

Policies and Procedures

NEW:

1. Prior to making any budget transfers in excess of \$50,000, the municipality or its Board of Education shall submit for MARB approval a request for such transfer. The request for a budget transfer shall include, at a minimum, the following:
 - a. Identification of the account(s) funds are to be transferred from and account(s) which funds are transferred to and the original budget and year-to-date expended and encumbered for each;
 - b. Explanation of the need for the transfer; and
 - c. Indication that sufficient funds are available for the remainder of the fiscal year in the accounts from which funds are being transferred.
2. The MARB shall approve or reject the requested transfer at its first scheduled meeting subsequent to the submittal of the request for transfer.

STATE OF CONNECTICUT

Municipal Accountability Review Board (MARB) Policies and Procedures

IV. Policies and Procedures Related to Designated Tier IV Municipalities

G. Appointment of a Financial Manager

Description of Relevant Statute:

Section 7-576e(a)(4)(C):

To appoint a financial manager and delegate to such manager, in writing, such powers as the board deems necessary or appropriate for the purpose of managing the financial and administrative affairs of the municipality for the period of time during which the municipality is subject to the powers of the board provided the board may override any actions taken by such manager at any time and shall not delegate the powers enumerated under subdivisions (2), (3) and (5) to (7), inclusive, and (11) to (13), inclusive, of subsection (b) of section 7-576d, or subdivisions (1), (2) and (4) to (6), inclusive of this subsection.

Policies and Procedures

NEW:

1. The MARB may adopt a resolution to conduct a search for Financial Manager for the purpose of managing the financial and administrative affairs of the municipality. A resolution to conduct a search for a Financial Manager shall include a scope of work for the Financial Manager.
2. The search for a Financial Manager shall be in accordance with State policies and procedures regarding the acquisition of professional services.
3. The MARB shall approve the selection of a Financial Manager by adopting a resolution approving the proposed contract for the Financial Manager which shall include a scope of work and reporting requirements of the Financial Manager.
4. The MARB may, from time to time, delegate certain board powers to the Financial Manager, provided the MARB shall not delegate the powers enumerated in Section 7-576e(a)(4)(C) of the General Statutes.
5. The delegation of any board powers shall be by resolution.
 - a. For any board power(s) delegated to the Financial Manager, the resolution authorizing such delegation shall specify the duration for which the delegation of power(s) shall be in effect, provided the MARB may override any actions taken by such manager.

STATE OF CONNECTICUT

Municipal Accountability Review Board (MARB) Policies and Procedures

***IV. Policies and Procedures Related to Designated Tier IV Municipalities—
continued***

H. Review and Approval of Municipal and Board of Education Contracts

Description of Relevant Statute:

Section 7-576e(a)(5)

The board may require that the municipality or its board of education notify and submit to the board any or all municipal or board of education contracts that exceed (A) fifty thousand dollars for municipalities with a resident population under seventy thousand, or (B) one hundred thousand dollars for municipalities with a resident population of seventy thousand or more, not less than thirty days prior to execution of such contract, for the purpose of the board's review and approval of such contracts. The board shall establish policies and procedures, in consultation with any such municipality and such municipality's board of education, to implement the provisions of this subdivision.

Policies and Procedures

NEW:

1. Prior to execution of a contract over \$50,000 (for municipalities under 70,000 in population) or over \$100,000 (for municipalities over 70,000 in population), the municipality or its board of education shall submit to the MARB, for its review and approval, a summary of the contract which shall indicate the parties to the contract, the amount of the contract, the proposed term of the contract, a brief summary of purpose of the contract, the date and method of solicitation (e.g., RFP, invitation to bid, quotes, sole source), number of responses to the solicitation, and brief description of evaluation criteria. If a non-competitive selection process is used, the summary information shall also include a brief explanation of the rationale for a non-competitive process.
2. Change orders to a contract already approved by the MARB shall not be considered new contracts requiring approval. The municipality or Board of Education shall notify the MARB of any change orders that increase the value of an approved contract by more than 20% of the original contract amount.
3. A change order to a contract not previously approved due to having been below the required threshold dollar amount resulting in a total contract amount that exceeds the dollar threshold shall require MARB approval.
4. This policy shall apply to contracts for the purchase of supplies, equipment, materials, services, or real estate and to contracts for the sale or lease of municipal assets. The policy shall not apply to grant agreements, intergovernmental agreements, purchases made through collective purchasing agreements, employment agreements, agreements for tax incentives or tax abatements, or other economic development agreements.
5. This policy shall apply to contracts funded substantially from the municipality's or Board of Education's operating budget. This policy shall not apply to contracts funded by grants, capital project funds or other non-operating funds.

STATE OF CONNECTICUT

Municipal Accountability Review Board (MARB) Policies and Procedures

6. A contract subject to MARB approval under these policies and procedures shall not be considered executed until it has been approved by the MARB.
7. A municipality may execute a contract that is subject to these provisions without MARB approval only in the case of emergency (for example, in instances for which a delay would cause a public safety, public health or environmental threat). In such instances, the municipality shall follow its local Charter, ordinances or policies related to emergency contracts, and shall notify the MARB as soon as practically possible.

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CITY OF WEST HAVEN LIVE
YEAR-TO-DATE BUDGET REPORT

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FOR 2022 12

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL FUND							
10112542 CITY CLERK LICENSES							
10112542 42150 ANIMAL LICENSES	-15,400	-15,400	-5,712.00	-2,690.00	.00	-9,688.00	37.1%*
10112542 42160 MARRIAGE LICENSES	-3,800	-3,800	-30,617.00	-5,950.00	.00	26,817.00	805.7%
10112542 42170 SPORTING LICENSES	-250	-250	-71.00	-170.00	.00	-179.00	28.4%*
TOTAL CITY CLERK LICENSES	-19,450	-19,450	-36,400.00	-8,810.00	.00	16,950.00	187.1%
10112546 CITY CLERK MISC CHARGES							
10112546 46940 RECORD LEGAL INSTRU	-1,150,000	-1,150,000	-1,737,512.84	-149,943.31	.00	587,512.84	151.1%
TOTAL CITY CLERK MISC CHARGES	-1,150,000	-1,150,000	-1,737,512.84	-149,943.31	.00	587,512.84	151.1%
10119042 PLANNING/DEVELOP LICENSES							
10119042 42210 BUILDING PERMITS	-1,210,017	-1,210,017	-789,028.17	-34,946.00	.00	-420,988.83	65.2%*
10119042 42220 ELECTRICAL PERMITS	-189,324	-189,324	-255,052.07	-19,177.45	.00	65,728.07	134.7%
10119042 42230 EXCAVATION PERMITS	-10,496	-10,496	-19,825.92	.00	.00	9,329.92	188.9%
10119042 42240 PLUMBING & HEATING	-95,168	-95,168	-71,457.04	-3,020.00	.00	-23,710.96	75.1%*
10119042 42250 ZONING PERMITS	-126,641	-126,641	-114,653.13	-6,680.00	.00	-11,987.87	90.5%*
TOTAL PLANNING/DEVELOP LICENSES	-1,631,646	-1,631,646	-1,250,016.33	-63,823.45	.00	-381,629.67	76.6%
10119045 FEDERAL GRANTS							
10119045 45190 FEDERAL MISCELLANEO	-1,575,000	-1,575,000	.00	.00	.00	-1,575,000.00	.0%*
TOTAL FEDERAL GRANTS	-1,575,000	-1,575,000	.00	.00	.00	-1,575,000.00	.0%
10120044 TREASURERS INVESTMENT INCOME							
10120044 44100 INVESTMENT INCOME	-50,000	-50,000	-85,956.20	.00	.00	35,956.20	171.9%

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CITY OF WEST HAVEN LIVE
YEAR-TO-DATE BUDGET REPORT

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FOR 2022 12

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>10120044 44210 RENT FROM CITY FACI</u>	-17,700	-17,700	-33,250.00	-1,750.00	.00	15,550.00	187.9%
TOTAL TREASURERS INVESTMENT INCOM	-67,700	-67,700	-119,206.20	-1,750.00	.00	51,506.20	176.1%
<u>10120045 STATE GRANTS</u>							
<u>10120045 45211 EDUCATIONAL COST SH</u>	-45,140,487	-45,140,487	-45,207,234.00	.00	.00	66,747.00	100.1%
<u>10120045 45219 HEALTH SERVICES</u>	-60,000	-60,000	-73,776.00	.00	.00	13,776.00	123.0%
<u>10120045 45231 PILOT-COLLEGES & HO</u>	-5,527,988	-5,527,988	-8,693,468.43	.00	.00	3,165,480.43	157.3%
<u>10120045 45233 MUNI REV SHR (MFG P</u>	-147,516	-147,516	-147,516.00	-147,516.00	.00	.00	100.0%
<u>10120045 45235 MASHENTUCKET PEQUOT</u>	-807,097	-807,097	-538,064.66	.00	.00	-269,032.34	66.7%*
<u>10120045 45236 PROP TAX RELIEF-TOT</u>	-5,000	-5,000	-4,030.59	.00	.00	-969.41	80.6%*
<u>10120045 45237 PILOT-STATE OWNED P</u>	-181,198	-181,198	.00	.00	.00	-181,198.00	.0%*
<u>10120045 45238 PROPERTY TAX RELIEF</u>	-127,400	-127,400	-114,482.23	.00	.00	-12,917.77	89.9%*
<u>10120045 45248 TOWN AID ROAD</u>	-617,268	-617,268	-618,370.22	.00	.00	1,102.22	100.2%
<u>10120045 45290 STATE MISCELLANEOUS</u>	-122,000	-122,000	-172,566.13	.00	.00	50,566.13	141.4%
<u>10120045 45310 TELEPHONE ACCESS GR</u>	-95,000	-95,000	-69,870.81	.00	.00	-25,129.19	73.5%*
<u>10120045 45340 SCCRWA- PILOT GRANT</u>	-301,100	-301,100	-284,756.70	.00	.00	-16,343.30	94.6%*
TOTAL STATE GRANTS	-53,132,054	-53,132,054	-55,924,135.77	-147,516.00	.00	2,792,081.77	105.3%
<u>10120046 MISCELLANEOUS CHARGES</u>							
<u>10120046 46950 MISCELLANEOUS PUBLI</u>	-37,900	-37,900	-2,125.00	-1,640.00	.00	-35,775.00	5.6%*
<u>10120046 46952 MISCELLANEOUS - GEN</u>	-56,000	-56,000	-101,489.02	-10,353.90	.00	45,489.02	181.2%
<u>10120046 46956 MISC. - PARKS & REC</u>	-340,000	-340,000	-261,803.50	-94,311.75	.00	-78,196.50	77.0%*
TOTAL MISCELLANEOUS CHARGES	-433,900	-433,900	-365,417.52	-106,305.65	.00	-68,482.48	84.2%
<u>10120047 MISCELLANEOUS REVENUE</u>							
<u>10120047 43300 PARKING METER REVEN</u>	-62,000	-62,000	-81,474.72	-3,558.96	.00	19,474.72	131.4%
<u>10120047 47200 PROP SALE(Bayview,e</u>	0	0	-728,300.00	.00	.00	728,300.00	100.0%
<u>10120047 47350 PILOT - HOUSING AUT</u>	-146,600	-146,600	-135,688.00	.00	.00	-10,912.00	92.6%*
<u>10120047 47360 SEWER FEE COLLECTIO</u>	-55,200	-55,200	-55,166.00	.00	.00	-34.00	99.9%*
<u>10120047 47380 INSURANCE REIMBURSE</u>	-26,400	-26,400	-4,728.00	.00	.00	-21,672.00	17.9%*
<u>10120047 47800 yale contribution</u>	-445,000	-445,000	-466,715.06	.00	.00	21,715.06	104.9%
<u>10120047 47900 MISCELLANEOUS</u>	-195,300	-195,300	-98,548.51	-2,662.50	.00	-96,751.49	50.5%*

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CITY OF WEST HAVEN LIVE
YEAR-TO-DATE BUDGET REPORT

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10120047 47904 QUIGLEY/YALE PARKIN	-43,603	-43,603	-43,602.96	-3,633.58	.00	.00	100.0%
TOTAL MISCELLANEOUS REVENUE	-974,103	-974,103	-1,614,223.25	-9,855.04	.00	640,120.29	165.7%
10120048 OPERATING TRANSFERS IN							
10120048 48300 RESIDUAL EQUITY TRA	-200,000	-200,000	.00	.00	.00	-200,000.00	.0%*
10120048 48500 TRANSFER FROM SEWER	-548,785	-548,785	-548,785.00	.00	.00	.00	100.0%
TOTAL OPERATING TRANSFERS IN	-748,785	-748,785	-548,785.00	.00	.00	-200,000.00	73.3%
10121054 OPERATING TRANSFER OUT							
10121054 54390 OPERATING TRANSFER	0	0	388,450.00	.00	.00	-388,450.00	100.0%*
TOTAL OPERATING TRANSFER OUT	0	0	388,450.00	.00	.00	-388,450.00	100.0%
10124041 PROPERTY TAXES							
10124041 41100 CURRENT PROPERTY TA	-101,896,440	-101,896,440	-101,248,053.26	44,422.15	.00	-648,386.76	99.4%*
10124041 41101 PA 76-338 MOTOR VEH	-1,261,000	-1,261,000	-1,772,345.35	2,226.23	.00	511,345.35	140.6%
10124041 41200 PRIOR YEARS TAX LEV	-412,000	-412,000	-568,070.21	37,479.38	.00	156,070.21	137.9%
10124041 41300 SUSPENSE TAXES	-100,000	-100,000	-165,118.10	.00	.00	65,118.10	165.1%
10124041 41610 CURRENT PROPERTY TA	-476,100	-476,100	-485,176.63	.00	.00	9,076.63	101.9%
10124041 41620 PRIOR YEARS TAX INT	-220,500	-220,500	-299,954.62	.00	.00	79,454.62	136.0%
10124041 41630 SUSPENSE INTEREST	-128,000	-128,000	-148,604.24	.00	.00	20,604.24	116.1%
TOTAL PROPERTY TAXES	-104,494,040	-104,494,040	-104,687,322.41	84,127.76	.00	193,282.39	100.2%
10124043 FINES AND PENALTIES							
10124043 43200 FINES & PENALTIES -	-42,315	-42,315	-71,897.77	.00	.00	29,582.77	169.9%
10124043 43250 BLDG CODE VIOLATION	-13,600	-13,600	.00	.00	.00	-13,600.00	.0%*
TOTAL FINES AND PENALTIES	-55,915	-55,915	-71,897.77	.00	.00	15,982.77	128.6%
10130047 MISC-OTHER AGENCIES							
10130047 47310 FIRE DEPT SHARE OF	-901,774	-901,774	-615,283.13	.00	.00	-286,490.87	68.2%*

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TOTAL MISC-OTHER AGENCIES	-901,774	-901,774	-615,283.13	.00	.00	-286,490.87	68.2%
<u>10131042 LICENSES</u>							
10131042 42110 ALCOHOLIC BEVERAGE	-600	-600	-1,020.00	-60.00	.00	420.00	170.0%
10131042 42130 POLICE&PROTECT LIC/	-22,900	-22,900	-27,780.00	-1,160.00	.00	4,880.00	121.3%
TOTAL LICENSES	-23,500	-23,500	-28,800.00	-1,220.00	.00	5,300.00	122.6%
<u>10131043 PARKING TAGS</u>							
10131043 43100 PARKING TAGS	-220,932	-220,932	-163,542.07	354.25	.00	-57,389.93	74.0%*
TOTAL PARKING TAGS	-220,932	-220,932	-163,542.07	354.25	.00	-57,389.93	74.0%
<u>10131046 POLICE SERVICE CHARGES</u>							
10131046 46710 POLICE CHARGES	-13,500	-13,500	-12,713.71	-526.60	.00	-786.29	94.2%*
TOTAL POLICE SERVICE CHARGES	-13,500	-13,500	-12,713.71	-526.60	.00	-786.29	94.2%
<u>10132042 MISCELLANEOUS FEES</u>							
10132042 42910 CITY CLERK FEES COL	-6,200	-6,200	-6,415.00	-440.00	.00	215.00	103.5%
10132042 42920 DOG POUND RELEASES	-300	-300	-2,090.00	155.00	.00	1,790.00	696.7%
TOTAL MISCELLANEOUS FEES	-6,500	-6,500	-8,505.00	-285.00	.00	2,005.00	130.8%
<u>10140046 MISCELLANEOUS CHARGES</u>							
10140046 46953 ALL OTHER-PUBLIC WO	-3,000	-3,000	-7,193.00	-1,729.00	.00	4,193.00	239.8%
TOTAL MISCELLANEOUS CHARGES	-3,000	-3,000	-7,193.00	-1,729.00	.00	4,193.00	239.8%
<u>10145047 MISC-OTHER AGENCIES</u>							

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10145047 47340 ORGANIC RECYCLING C	-10,600	-10,600	-6,770.00	.00	.00	-3,830.00	63.9%*
TOTAL MISC-OTHER AGENCIES	-10,600	-10,600	-6,770.00	.00	.00	-3,830.00	63.9%
<hr/>							
10153042 LICENSES							
10153042 42120 HEALTH LICENSES	-80,300	-80,300	-101,462.25	-2,566.75	.00	21,162.25	126.4%
TOTAL LICENSES	-80,300	-80,300	-101,462.25	-2,566.75	.00	21,162.25	126.4%
TOTAL REVENUES	-165,542,699	-165,542,699	-167,299,186.25	-409,848.79	.00	1,756,487.27	
TOTAL EXPENSES	0	0	388,450.00	.00	.00	-388,450.00	
GRAND TOTAL	-165,542,699	-165,542,699	-166,910,736.25	-409,848.79	.00	1,368,037.27	100.8%

** END OF REPORT - Generated by Daniel Taylor **

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL FUND							
11000010 CITY COUNCIL							
11000010 51000 REGULAR WAGES	40,992	40,992	39,661.74	3,310.66	.00	1,330.26	96.8%
11000010 51010 CLERK OF THE COUNCIL	5,000	5,000	7,625.00	1,375.00	.00	-2,625.00	152.5%*
11000010 51350 PART TIME - ELECTED	32,700	32,700	28,800.70	2,117.79	.00	3,899.30	88.1%
11000010 51500 OVERTIME	0	0	1,793.26	63.06	.00	-1,793.26	100.0%*
11000010 52250 ADVERTISING	3,000	3,000	9,735.02	1,395.48	.00	-6,735.02	324.5%*
11000010 52510 MAINTENANCE SERVICE	4,000	4,000	.00	.00	.00	4,000.00	.0%
11000010 52770 OTHER CONTRACTUAL S	2,500	2,500	8,467.00	1,150.00	.00	-5,967.00	338.7%*
11000010 53110 OFFICE SUPPLIES	0	0	.00	-579.53	.00	.00	.0%
11000010 54331 MISC. EXP.	300	300	241.65	109.01	.00	58.35	80.6%
11000010 56325 SAFER HOUSING INITI	15,000	15,000	.00	.00	.00	15,000.00	.0%
TOTAL CITY COUNCIL	103,492	103,492	96,324.37	8,941.47	.00	7,167.63	93.1%
11050010 MAYOR							
11050010 51000 REGULAR WAGES	240,220	240,220	205,746.98	13,466.71	.00	34,473.02	85.6%
11050010 51300 PART TIME WAGES	20,000	20,000	16,974.75	2,054.25	.00	3,025.25	84.9%
11050010 52220 OUTSIDE PRINTING SE	630	630	.00	.00	.00	630.00	.0%
11050010 52320 SUBSCRIPTIONS & PER	200	200	.00	.00	.00	200.00	.0%
11050010 52330 TRAINING AND EDUCAT	300	300	179.00	179.00	.00	121.00	59.7%
11050010 52350 TRAVEL EXPENSES	1,500	1,500	20.00	20.00	.00	1,480.00	1.3%
11050010 52360 BUSINESS EXPENSE	4,900	4,900	3,645.55	24.41	.00	1,254.45	74.4%
11050010 52370 COUNCIL OF GOVERNME	18,900	18,900	18,600.00	.00	.00	300.00	98.4%
11050010 52390 CT CONFERENCE OF MU	36,160	36,160	36,160.00	.00	.00	.00	100.0%
11050010 52397 U.S. CONFERENCE OF	7,000	7,000	.00	.00	.00	7,000.00	.0%
11050010 53490 OTHER OPERATING SUP	2,000	2,000	1,000.00	1,000.00	.00	1,000.00	50.0%
TOTAL MAYOR	331,810	331,810	282,326.28	16,744.37	.00	49,483.72	85.1%
11100010 CORPORATION COUNSEL							
11100010 51000 REGULAR WAGES	409,869	409,869	365,419.99	25,894.82	.00	44,449.01	89.2%
11100010 51300 PART TIME WAGES	10,000	10,000	16,580.53	.00	.00	-6,580.53	165.8%*

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>11100010 51500 OVERTIME</u>	0	0	938.02	.00	.00	-938.02	100.0%*
<u>11100010 52310 CONVENTIONS & DUES</u>	1,000	1,000	565.00	380.00	.00	435.00	56.5%
<u>11100010 52430 LEGAL SERVICES</u>	200,000	200,000	165,734.56	32,090.50	15,388.10	18,877.34	90.6%
<u>11100010 52480 OTHER PROFESSIONAL</u>	20,000	20,000	17,514.52	700.00	1,716.00	769.48	96.2%
<u>11100010 52490 TAX FORECLOSURE EXP</u>	37,000	37,000	33,127.86	8,467.14	482.22	3,389.92	90.8%
<u>11100010 53110 OFFICE SUPPLIES</u>	3,500	3,500	1,841.08	72.32	.00	1,658.92	52.6%
<u>11100010 53140 LIBRARY SUPPLIES</u>	12,000	12,000	11,853.93	-62.95	.00	146.07	98.8%
<u>11100010 55180 COMPUTER SOFTWARE</u>	2,500	2,500	.00	.00	.00	2,500.00	.0%
TOTAL CORPORATION COUNSEL	695,869	695,869	613,575.49	67,541.83	17,586.32	64,707.19	90.7%
<u>11150010 PERSONNEL DEPARTMENT</u>							
<u>11150010 51000 REGULAR WAGES</u>	272,587	272,587	224,994.18	15,749.84	.00	47,592.82	82.5%
<u>11150010 51500 OVERTIME</u>	4,000	4,000	6,519.57	28.92	.00	-2,519.57	163.0%*
<u>11150010 52250 ADVERTISING</u>	1,000	1,000	1,185.47	415.60	.00	-185.47	118.5%*
<u>11150010 52260 OTHER PRINTING SERV</u>	500	500	.00	.00	.00	500.00	.0%
<u>11150010 52330 TRAINING AND EDUCAT</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>11150010 52830 OTHER EXAMINATIONS</u>	8,300	8,300	7,459.00	409.00	409.00	432.00	94.8%
TOTAL PERSONNEL DEPARTMENT	287,387	287,387	240,158.22	16,603.36	409.00	46,819.78	83.7%
<u>11209910 TELEPHONE ADMINISTRATION</u>							
<u>11209910 52150 TELEPHONE EXPENSE</u>	336,336	336,336	225,206.73	24,371.52	.00	111,129.27	67.0%
TOTAL TELEPHONE ADMINISTRATION	336,336	336,336	225,206.73	24,371.52	.00	111,129.27	67.0%
<u>11250010 CITY CLERK</u>							
<u>11250010 51000 REGULAR WAGES</u>	214,102	214,102	211,223.16	12,198.98	.00	2,878.84	98.7%
<u>11250010 51500 OVERTIME</u>	1,000	1,000	1,475.43	.00	.00	-475.43	147.5%*
<u>11250010 52250 ADVERTISING</u>	1,500	1,500	810.00	.00	187.50	502.50	66.5%
<u>11250010 52290 ELECTION DAY EXPENS</u>	7,000	7,000	15,437.27	250.00	.00	-8,437.27	220.5%*
<u>11250010 52310 CONVENTIONS & DUES</u>	900	900	1,009.70	.00	.00	-109.70	112.2%*
<u>11250010 52330 TRAINING AND EDUCAT</u>	500	500	180.00	.00	.00	320.00	36.0%
<u>11250010 52480 OTHER PROFESSIONAL</u>	20,000	20,000	12,825.32	.00	.00	7,174.68	64.1%
<u>11250010 52520 OFFICE EQUIPMENT RE</u>	400	400	207.00	.00	.00	193.00	51.8%

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<u>11250010 52750 FEES AND CHARGES</u>	1,200	1,200	441.90	.00	.00	758.10	36.8%
<u>11250010 52770 OTHER CONTRACTUAL S</u>	72,000	72,000	83,894.20	15,340.20	161.81	-12,056.01	116.7%*
<u>11250010 53590 DOG LICENSES</u>	100	100	84.00	.00	.00	16.00	84.0%
TOTAL CITY CLERK	318,702	318,702	327,587.98	27,789.18	349.31	-9,235.29	102.9%
 11300010 REGISTRAR OF VOTERS							
<u>11300010 51000 REGULAR WAGES</u>	50,388	50,388	47,628.65	2,913.39	.00	2,759.35	94.5%
<u>11300010 51020 DEPUTY REGISTRARS</u>	10,000	10,000	10,000.08	833.34	.00	-.08	100.0%*
<u>11300010 51350 PART TIME - ELECTED</u>	28,000	28,000	28,000.08	2,333.34	.00	-.08	100.0%*
<u>11300010 51400 TEMPORARY PAYROLL</u>	43,000	43,000	26,630.94	.00	.00	16,369.06	61.9%
<u>11300010 51500 OVERTIME</u>	2,500	2,500	.00	.00	.00	2,500.00	.0%
<u>11300010 52310 CONVENTIONS & DUES</u>	1,200	1,200	581.29	.00	.00	618.71	48.4%
<u>11300010 52330 TRAINING AND EDUCAT</u>	2,000	2,000	375.00	60.00	.00	1,625.00	18.8%
<u>11300010 52580 EQUIPMENT MAINTENAN</u>	5,850	5,850	5,850.00	.00	.00	.00	100.0%
<u>11300010 53130 OTHER SUPPLIES</u>	702	702	392.79	270.00	.00	309.21	56.0%
<u>11300010 55600 VOTING MACHINES</u>	4,000	4,000	3,628.55	.00	.00	371.45	90.7%
TOTAL REGISTRAR OF VOTERS	147,640	147,640	123,087.38	6,410.07	.00	24,552.62	83.4%
 11650010 PROBATE COURT							
<u>11650010 52640 RENTAL OF OFFICE EQ</u>	3,500	3,500	3,345.41	464.50	.00	154.59	95.6%
<u>11650010 53110 OFFICE SUPPLIES</u>	3,300	3,300	2,660.21	.00	.00	639.79	80.6%
<u>11650010 55190 OTHER OFFICE EQUIPM</u>	2,000	2,000	1,991.60	338.64	.00	8.40	99.6%
TOTAL PROBATE COURT	8,800	8,800	7,997.22	803.14	.00	802.78	90.9%
 11900010 PLANNING & DEVELOPMENT							
<u>11900010 51000 REGULAR WAGES</u>	302,091	302,091	262,359.40	13,367.49	.00	39,731.60	86.8%
<u>11900010 51500 OVERTIME</u>	2,500	2,500	1,836.87	73.17	.00	663.13	73.5%
<u>11900010 52210 PRINTING</u>	1,000	1,000	696.25	.00	.00	303.75	69.6%
<u>11900010 52250 ADVERTISING</u>	45,000	45,000	42,577.67	4,011.79	.00	2,422.33	94.6%
<u>11900010 52280 MAP PRINTING</u>	300	300	.00	.00	.00	300.00	.0%
<u>11900010 52310 CONVENTIONS & DUES</u>	1,200	1,200	1,148.94	75.00	450.00	-398.94	133.2%*
<u>11900010 52382 ENG COST PLAN & DEV</u>	15,000	15,000	.00	.00	.00	15,000.00	.0%

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11900010 52385 ECONOMIC DEV'T CONS	50,000	50,000	21,713.21	2,732.00	.00	28,286.79	43.4%
11900010 52395 REGIONAL GROWTH PAR	3,000	3,000	.00	.00	.00	3,000.00	.0%
11900010 52425 ARCHIVING SERVICES	5,000	5,000	3,147.38	13.71	1,515.69	336.93	93.3%
11900010 52475 PUBLIC HEARING SECR	6,300	6,300	3,075.00	500.00	1,225.00	2,000.00	68.3%
11900010 52520 OFFICE EQUIPMENT RE	450	450	145.42	145.42	.00	304.58	32.3%
11900010 56400 PROPERTY MANG.	20,500	20,500	11,390.00	.00	100.00	9,010.00	56.0%
TOTAL PLANNING & DEVELOPMENT	452,341	452,341	348,090.14	20,918.58	3,290.69	100,960.17	77.7%
11900012 GRANTS ADMINISTRATION							
11900012 51000 REGULAR WAGES	75,826	75,826	87,929.30	5,332.80	.00	-12,103.30	116.0%*
11900012 51500 OVERTIME	0	0	6,643.86	666.61	.00	-6,643.86	100.0%*
11900012 53420 GRANT DEVELOPMENT C	450	450	.00	.00	.00	450.00	.0%
TOTAL GRANTS ADMINISTRATION	76,276	76,276	94,573.16	5,999.41	.00	-18,297.16	124.0%
11900013 BUILDING DEPARTMENT							
11900013 51000 REGULAR WAGES	571,936	571,936	379,947.88	21,159.05	.00	191,988.12	66.4%
11900013 51500 OVERTIME	4,500	4,500	16,261.60	968.86	.00	-11,761.60	361.4%*
11900013 52310 CONVENTIONS & DUES	4,000	4,000	2,150.50	.00	.00	1,849.50	53.8%
11900013 52360 BUSINESS EXPENSE	2,000	2,000	22.00	.00	.00	1,978.00	1.1%
11900013 52425 ARCHIVING SERVICES	5,000	5,000	772.92	.00	.00	4,227.08	15.5%
11900013 52440 ENGINEERING SERVICE	900	900	.00	.00	.00	900.00	.0%
11900013 52520 OFFICE EQUIPMENT RE	500	500	12.22	.00	.00	487.78	2.4%
11900013 52590 DEMOLITION OF BUILD	9,000	9,000	2,553.50	.00	.00	6,446.50	28.4%
11900013 55190 OTHER OFFICE EQUIPM	500	500	106.34	106.34	.00	393.66	21.3%
TOTAL BUILDING DEPARTMENT	598,336	598,336	401,826.96	22,234.25	.00	196,509.04	67.2%
12000010 TREASURER							
12000010 51350 PART TIME - ELECTED	7,600	7,600	7,599.96	633.33	.00	.04	100.0%
TOTAL TREASURER	7,600	7,600	7,599.96	633.33	.00	.04	100.0%
12100010 COMPTROLLER							
12100010 51000 REGULAR WAGES	618,084	618,084	582,603.39	37,811.68	.00	35,480.61	94.3%

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12100010 51500 OVERTIME	2,000	2,000	5,746.72	78.26	.00	-3,746.72	287.3%*
12100010 52310 CONVENTIONS & DUES	200	200	65.00	.00	.00	135.00	32.5%
12100010 52420 FINANCIAL SERVICES	232,500	232,500	96,792.12	1,423.77	151,868.37	-16,160.49	107.0%*
12100010 52570 OTHER REPAIRS & MAI	21,600	21,600	.00	.00	.00	21,600.00	.0%
12100010 56210 CONSULTING SERVICES	0	0	18,000.00	.00	.00	-18,000.00	100.0%*
TOTAL COMPTROLLER	874,384	874,384	703,207.23	39,313.71	151,868.37	19,308.40	97.8%
<hr/> 12100020 PURCHASING DEPARTMENT							
12100020 51000 REGULAR WAGES	68,680	68,680	38,298.34	.00	.00	30,381.66	55.8%
12100020 51500 OVERTIME	0	0	83,074.84	11,750.00	.00	-83,074.84	100.0%*
12100020 52250 ADVERTISING	10,000	10,000	18,956.84	4,504.60	.00	-8,956.84	189.6%*
12100020 53110 OFFICE SUPPLIES	39,000	39,000	46,653.62	7,105.19	.00	-7,653.62	119.6%*
12100020 53115 OFFICE SUPPLIES - P	22,000	22,000	15,706.87	.00	.00	6,293.13	71.4%
TOTAL PURCHASING DEPARTMENT	139,680	139,680	202,690.51	23,359.79	.00	-63,010.51	145.1%
<hr/> 12200022 DATA PROCESSING DEPARTMENT							
12200022 51000 REGULAR WAGES	177,220	177,220	168,850.75	10,421.25	.00	8,369.25	95.3%
12200022 51500 OVERTIME	0	0	8,002.45	138.78	.00	-8,002.45	100.0%*
12200022 52330 TRAINING AND EDUCAT	1,000	1,000	1,000.00	1,000.00	.00	.00	100.0%
12200022 52460 OUTSIDE DATA PROCES	10,000	10,000	19,073.20	.00	.00	-9,073.20	190.7%*
12200022 52510 MAINTENANCE SERVICE	273,312	273,312	250,253.22	12,922.50	21,521.75	1,537.03	99.4%
12200022 52570 OTHER REPAIRS & MAI	49,000	49,000	22,481.50	.00	22,518.00	4,000.50	91.8%
12200022 52660 SOFTWARE LICENSES	6,000	6,000	3,520.97	2,918.46	1,188.04	1,290.99	78.5%
12200022 53120 DATA PROCESSING SUP	4,700	4,700	1,958.10	427.71	309.50	2,432.40	48.2%
12200022 55170 OTHER DATA PROCESSI	18,000	18,000	6,810.00	60.00	7,926.00	3,264.00	81.9%
TOTAL DATA PROCESSING DEPARTMENT	539,232	539,232	481,950.19	27,888.70	53,463.29	3,818.52	99.3%
<hr/> 12200023 CENTRAL SERVICES							
12200023 51000 REGULAR WAGES	57,389	57,389	2,201.97	.00	.00	55,187.03	3.8%
12200023 51500 OVERTIME	80	80	.00	.00	.00	80.00	.0%
12200023 52010 POSTAGE	52,000	52,000	35,684.48	1,213.87	.00	16,315.52	68.6%
12200023 52570 OTHER REPAIRS & MAI	2,100	2,100	.00	.00	.00	2,100.00	.0%

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<u>12200023 52670 COPIER RENTAL</u>	45,880	45,880	59,650.63	5,874.32	.00	-13,770.63	130.0%*
<u>12200023 53490 OTHER OPERATING SUP</u>	10,000	10,000	.00	.00	.00	10,000.00	.0%
<u>12200023 53495 COFFEE & WATER</u>	4,400	4,400	4,123.84	.00	.00	276.16	93.7%
<u>12200023 55190 OTHER OFFICE EQUIPM</u>	28,000	28,000	2,902.59	470.93	6,225.00	18,872.41	32.6%
<u>12200023 55640 SAFETY EQUIPMENT</u>	1,800	1,800	855.25	.00	.00	944.75	47.5%
TOTAL CENTRAL SERVICES	201,649	201,649	105,418.76	7,559.12	6,225.00	90,005.24	55.4%
<u>12300010 ASSESSMENT</u>							
<u>12300010 51000 REGULAR WAGES</u>	433,593	433,593	412,859.91	24,934.36	.00	20,733.09	95.2%
<u>12300010 51500 OVERTIME</u>	2,500	2,500	1,177.56	.00	.00	1,322.44	47.1%
<u>12300010 52210 PRINTING</u>	5,429	5,429	5,428.18	.00	.00	.82	100.0%
<u>12300010 52250 ADVERTISING</u>	775	775	-15.00	-325.00	.00	790.00	-1.9%
<u>12300010 52280 MAP PRINTING</u>	5,000	5,000	4,275.50	.00	675.00	49.50	99.0%
<u>12300010 52310 CONVENTIONS & DUES</u>	565	565	560.00	.00	.00	5.00	99.1%
<u>12300010 52330 TRAINING AND EDUCAT</u>	4,000	4,000	2,270.89	1,465.89	87.00	1,642.11	58.9%
<u>12300010 52480 OTHER PROFESSIONAL</u>	650	650	627.21	.00	.00	22.79	96.5%
TOTAL ASSESSMENT	452,512	452,512	427,184.25	26,075.25	762.00	24,565.75	94.6%
<u>12300025 BOARD OF TAX APPEALS</u>							
<u>12300025 51500 OVERTIME</u>	600	600	505.63	.00	.00	94.37	84.3%
<u>12300025 52760 STIPENDS</u>	3,000	3,000	3,000.00	.00	.00	.00	100.0%
TOTAL BOARD OF TAX APPEALS	3,600	3,600	3,505.63	.00	.00	94.37	97.4%
<u>12400010 TAX COLLECTOR</u>							
<u>12400010 51000 REGULAR WAGES</u>	385,408	385,408	345,261.47	21,723.99	.00	40,146.53	89.6%
<u>12400010 51500 OVERTIME</u>	2,575	2,575	1,512.92	.00	.00	1,062.08	58.8%
<u>12400010 52020 PROC & MAIL TAX BIL</u>	40,406	40,406	40,405.94	.00	.00	.00	100.0%
<u>12400010 52210 PRINTING</u>	13,816	13,816	11,670.44	.00	.00	2,145.06	84.5%
<u>12400010 52250 ADVERTISING</u>	2,600	2,600	3,694.62	450.00	.00	-1,094.62	142.1%*
<u>12400010 52310 CONVENTIONS & DUES</u>	308	308	275.00	.00	.00	33.00	89.3%
<u>12400010 52330 TRAINING AND EDUCAT</u>	350	350	275.00	60.00	.00	75.00	78.6%
<u>12400010 52520 OFFICE EQUIPMENT RE</u>	220	220	105.00	.00	.00	115.00	47.7%

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<u>12400010 54260 OVER/UNDER BAD CHEC</u>	50	50	.00	.00	.00	50.00	.0%
TOTAL TAX COLLECTOR	445,732	445,732	403,200.39	22,233.99	.00	42,532.05	90.5%
13000010 EMERGENCY REPORT SYSTEM DEPT.							
<u>13000010 51000 REGULAR WAGES</u>	1,298,523	1,298,523	988,141.93	74,487.12	.00	310,381.07	76.1%
<u>13000010 51400 TEMPORARY PAYROLL</u>	5,850	5,850	912.00	912.00	.00	4,938.00	15.6%
<u>13000010 51500 OVERTIME</u>	0	0	300,526.64	26,906.06	.00	-300,526.64	100.0%*
<u>13000010 51700 LONGEVITY PAY</u>	6,030	6,030	6,130.00	.00	.00	-100.00	101.7%*
<u>13000010 51800 SEPARATION PAY</u>	29,557	29,557	.00	.00	.00	29,557.00	.0%
<u>13000010 52150 TELEPHONE EXPENSE</u>	23,400	23,400	19,680.18	1,270.43	.00	3,719.82	84.1%
<u>13000010 52510 MAINTENANCE SERVICE</u>	248,301	248,301	204,134.93	-1,860.00	.00	44,166.07	82.2%
<u>13000010 53110 OFFICE SUPPLIES</u>	6,070	6,070	2,656.17	2,147.78	.00	3,413.83	43.8%
<u>13000010 54110 HEALTH INSURANCE PR</u>	299,150	299,150	.00	.00	.00	299,150.08	.0%
<u>13000010 54130 FICA-CITY'S SHARE</u>	99,029	99,029	97,023.93	7,889.87	.00	2,005.07	98.0%
<u>13000010 54140 PENSION - CITY'S SH</u>	83,533	83,533	86,898.83	6,890.97	.00	-3,365.83	104.0%*
<u>13000010 55180 COMPUTER SOFTWARE</u>	13,400	13,400	9,601.17	8,775.52	.00	3,798.83	71.7%
<u>13000010 55190 OTHER OFFICE EQUIPM</u>	13,100	13,100	11,868.34	7,569.26	.00	1,231.66	90.6%
TOTAL EMERGENCY REPORT SYSTEM DEP	2,125,943	2,125,943	1,727,574.12	134,989.01	.00	398,368.96	81.3%
13100010 POLICE DEPARTMENT ADMIN.							
<u>13100010 51000 REGULAR WAGES</u>	255,539	255,539	253,735.20	14,743.20	.00	1,803.80	99.3%
<u>13100010 51530 VACATION BUY BACK</u>	27,200	27,200	29,486.40	.00	.00	-2,286.40	108.4%*
<u>13100010 51700 LONGEVITY PAY</u>	30,500	30,500	26,057.44	5,851.04	.00	4,442.56	85.4%
<u>13100010 52110 ELECTRICITY</u>	40,000	40,000	33,160.40	2,839.16	.00	6,839.60	82.9%
<u>13100010 52150 TELEPHONE EXPENSE</u>	160,000	160,000	228,333.70	21,416.17	6,604.11	-74,937.81	146.8%*
<u>13100010 52220 OUTSIDE PRINTING SE</u>	2,200	2,200	3,396.63	221.76	.00	-1,196.63	154.4%*
<u>13100010 52255 MINORITY RECRUITMEN</u>	8,000	8,000	7,037.00	2,990.00	.00	963.00	88.0%
<u>13100010 52260 OTHER PRINTING SERV</u>	300	300	1,102.09	.00	.00	-802.09	367.4%*
<u>13100010 52310 CONVENTIONS & DUES</u>	1,900	1,900	1,675.00	.00	.00	225.00	88.2%
<u>13100010 52450 MEDICAL SERVICES</u>	15,400	15,400	30,017.31	4,835.33	.00	-14,617.31	194.9%*
<u>13100010 52630 RENTAL OF VEHICLES</u>	12,000	12,000	22,859.99	1,905.00	.00	-10,859.99	190.5%*
<u>13100010 52640 RENTAL OF OFFICE EQ</u>	45,000	45,000	58,818.78	4,354.62	2,761.61	-16,580.39	136.8%*
<u>13100010 52650 OTHER RENTAL</u>	16,500	16,500	20,745.12	1,885.92	.00	-4,245.12	125.7%*
<u>13100010 52660 SOFTWARE LICENSES</u>	10,140	10,140	12,802.00	.00	.00	-2,662.00	126.3%*
<u>13100010 52730 BOARDING PRISONERS</u>	2,600	2,600	2,857.61	351.61	33.44	-291.05	111.2%*
<u>13100010 52770 OTHER CONTRACTUAL S</u>	125,000	125,000	124,273.00	.00	74.00	653.00	99.5%

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<u>13100010 52780 UNIFORM ALLOWANCE -</u>	3,500	3,500	3,384.00	.00	.00	116.00	96.7%
<u>13100010 52820 PSYCHOLOGICAL TESTI</u>	6,000	6,000	8,385.00	2,680.00	.00	-2,385.00	139.8%*
<u>13100010 52830 OTHER EXAMINATIONS</u>	7,000	7,000	1,005.00	.00	.00	5,995.00	14.4%
<u>13100010 53130 OTHER SUPPLIES</u>	13,000	13,000	13,728.43	697.25	181.65	-910.08	107.0%*
<u>13100010 53210 AUTOMOTIVE FUEL & F</u>	130,000	130,000	177,648.32	.00	.00	-47,648.32	136.7%*
<u>13100010 54320 PAYMENTS TO OUTSIDE</u>	12,000	12,000	12,000.00	.00	.00	.00	100.0%
<u>13100010 55650 SWAT EQUIPMENT</u>	7,500	7,500	5,072.09	1,385.74	3,813.65	-1,385.74	118.5%*
<u>13100010 56180 EDUCATIONAL REIMBUR</u>	23,300	23,300	10,459.88	100.25	.00	12,840.12	44.9%
TOTAL POLICE DEPARTMENT ADMIN.	954,579	954,579	1,088,040.39	66,257.05	13,468.46	-146,929.85	115.4%
<u>13100030 OPERATIONS</u>							
<u>13100030 51000 REGULAR WAGES</u>	8,623,529	8,623,529	8,382,128.17	495,564.34	.00	241,400.83	97.2%
<u>13100030 51500 OVERTIME</u>	285,000	285,000	505,414.19	25,034.90	.00	-220,414.19	177.3%*
<u>13100030 51520 POLICE MANPOWER OVE</u>	1,100,000	1,100,000	1,739,486.13	112,660.10	.00	-639,486.13	158.1%*
<u>13100030 51530 VACATION BUY BACK</u>	406,100	406,100	335,880.08	14,223.60	.00	70,219.92	82.7%
<u>13100030 51540 INTERCITY POLICE EX</u>	200,000	200,000	216,300.40	27,271.80	.00	-16,300.40	108.2%*
<u>13100030 51610 SHIFT DIFFERENTIAL</u>	115,000	115,000	58,498.06	12,811.62	.00	56,501.94	50.9%
<u>13100030 51700 LONGEVITY PAY</u>	520,000	520,000	387,151.49	111,233.27	.00	132,848.51	74.5%
<u>13100030 51800 SEPARATION PAY</u>	250,000	250,000	2,524.49	.00	.00	247,475.51	1.0%
<u>13100030 51801 WORKERS' COMP. PAY</u>	250,000	250,000	273,335.54	27,883.15	.00	-23,335.54	109.3%*
<u>13100030 52360 BUSINESS EXPENSE</u>	7,100	7,100	1,630.20	1,155.20	612.50	4,857.30	31.6%
<u>13100030 52780 UNIFORM ALLOWANCE -</u>	180,000	180,000	167,224.31	7,521.00	609.00	12,166.69	93.2%
<u>13100030 53520 POLICE CONSUMABLES</u>	25,000	25,000	19,855.00	.00	596.00	4,549.00	81.8%
TOTAL OPERATIONS	11,961,729	11,961,729	12,089,428.06	835,358.98	1,817.50	-129,516.56	101.1%
<u>13100031 POLICE DEPARTMENT SUPPORT</u>							
<u>13100031 51000 REGULAR WAGES</u>	521,068	521,068	458,446.27	27,602.66	.00	62,621.73	88.0%
<u>13100031 51300 PART TIME WAGES</u>	230,300	230,300	244,287.28	18,535.30	.00	-13,987.28	106.1%*
<u>13100031 51510 POLICE TRAINING OVE</u>	85,000	85,000	96,346.90	13,953.77	.00	-11,346.90	113.3%*
<u>13100031 51801 WORKERS' COMP. PAY</u>	0	0	695.16	76.53	.00	-695.16	100.0%*
<u>13100031 52330 TRAINING AND EDUCAT</u>	35,000	35,000	69,409.85	28,810.11	2,985.00	-37,394.85	206.8%*
<u>13100031 52350 TRAVEL EXPENSES</u>	6,000	6,000	4,454.87	360.00	240.00	1,305.13	78.2%
<u>13100031 52480 OTHER PROFESSIONAL</u>	15,000	15,000	21,004.26	1,641.41	.00	-6,004.26	140.0%*
<u>13100031 52570 OTHER REPAIRS & MAI</u>	30,000	30,000	134,339.34	23,551.18	1,219.61	-105,558.95	451.9%*
<u>13100031 52790 UNIFORM ALLOWANCE -</u>	3,000	3,000	1,731.37	150.40	1,267.90	.73	100.0%
<u>13100031 53260 TRAFFIC RELATED SUP</u>	12,000	12,000	15,945.00	690.00	.00	-3,945.00	132.9%*

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<u>13100031 53450 LABORATORY SUPPLIES</u>	4,500	4,500	3,843.12	1,053.00	1,101.86	-444.98	109.9%*
<u>13100031 53510 FIREARM SUPPLIES</u>	25,000	25,000	28,886.75	1,679.00	630.84	-4,517.59	118.1%*
TOTAL POLICE DEPARTMENT SUPPORT	966,868	966,868	1,079,390.17	118,103.36	7,445.21	-119,967.38	112.4%
<u>13202010 ANIMAL CONTROL</u>							
<u>13202010 51000 REGULAR WAGES</u>	183,508	183,508	164,708.99	10,588.80	.00	18,799.01	89.8%
<u>13202010 51300 PART TIME WAGES</u>	22,000	22,000	6,069.37	.00	.00	15,930.63	27.6%
<u>13202010 51500 OVERTIME</u>	14,000	14,000	28,646.49	1,257.42	.00	-14,646.49	204.6%*
<u>13202010 51530 VACATION BUY BACK</u>	3,400	3,400	.00	.00	.00	3,400.00	.0%
<u>13202010 51700 LONGEVITY PAY</u>	6,300	6,300	4,826.64	1,411.84	.00	1,473.36	76.6%
<u>13202010 51801 WORKERS' COMP. PAY</u>	0	0	19,942.24	.00	.00	-19,942.24	100.0%*
<u>13202010 52110 ELECTRICITY</u>	14,000	14,000	11,927.64	885.86	.00	2,072.36	85.2%
<u>13202010 52250 ADVERTISING</u>	1,500	1,500	99.50	.00	.00	1,400.50	6.6%
<u>13202010 52310 CONVENTIONS & DUES</u>	560	560	80.00	.00	.00	480.00	14.3%
<u>13202010 52455 VETERINARY SERVICES</u>	22,000	22,000	10,535.66	3,004.21	22.90	11,441.44	48.0%
<u>13202010 52780 UNIFORM ALLOWANCE -</u>	10,182	10,182	4,403.16	.00	.00	5,778.84	43.2%
<u>13202010 53485 DOG FOOD</u>	2,000	2,000	1,015.55	.00	734.72	249.73	87.5%
<u>13202010 55370 OTHER EQUIPMENT</u>	5,000	5,000	2,031.78	.00	.00	2,968.22	40.6%
TOTAL ANIMAL CONTROL	284,450	284,450	254,287.02	17,148.13	757.62	29,405.36	89.7%
<u>13300010 CIVIL PREPAREDNESS</u>							
<u>13300010 51300 PART TIME WAGES</u>	11,948	11,948	11,948.04	995.67	.00	-.04	100.0%*
<u>13300010 52150 TELEPHONE EXPENSE</u>	750	750	.00	.00	.00	750.00	.0%
<u>13300010 53130 OTHER SUPPLIES</u>	1,000	1,000	2,039.09	.00	.00	-1,039.09	203.9%*
<u>13300010 54090 OTHER CHARGES</u>	500	500	2,073.10	2,009.74	8,401.26	-9,974.36	2094.9%*
TOTAL CIVIL PREPAREDNESS	14,198	14,198	16,060.23	3,005.41	8,401.26	-10,263.49	172.3%
<u>14000010 PUBLIC WORKS ADMINISTRATION</u>							
<u>14000010 51000 REGULAR WAGES</u>	279,682	279,682	253,064.11	14,988.83	.00	26,617.89	90.5%
<u>14000010 51300 PART TIME WAGES</u>	12,000	12,000	9,999.12	833.26	.00	2,000.88	83.3%
<u>14000010 51500 OVERTIME</u>	4,000	4,000	15,558.12	1,744.91	.00	-11,558.12	389.0%*
<u>14000010 52680 TOWN AID ROAD</u>	249,000	249,000	190,735.04	5,825.63	6,542.30	51,722.66	79.2%

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<u>14000010 53460 CLOTHING & UNIFORMS</u>	10,500	10,500	9,424.25	.00	.20	1,075.55	89.8%
TOTAL PUBLIC WORKS ADMINISTRATION	555,182	555,182	478,780.64	23,392.63	6,542.50	69,858.86	87.4%
<u>14100010 ENGINEERING</u>							
<u>14100010 51000 REGULAR WAGES</u>	187,916	187,916	111,541.99	6,874.73	.00	76,374.01	59.4%
<u>14100010 52310 CONVENTIONS & DUES</u>	1,500	1,500	464.80	.00	.00	1,035.20	31.0%
<u>14100010 52335 PROFESSIONAL LICENS</u>	1,050	1,050	.00	.00	.00	1,050.00	.0%
<u>14100010 56110 DEP STIPULATED/SEWE</u>	250,000	250,000	290,457.50	37,500.00	.00	-40,457.50	116.2%*
TOTAL ENGINEERING	440,466	440,466	402,464.29	44,374.73	.00	38,001.71	91.4%
<u>14404072 VEHICLE MAINTENANCE</u>							
<u>14404072 51000 REGULAR WAGES</u>	430,685	430,685	410,120.29	24,776.12	.00	20,564.71	95.2%
<u>14404072 51500 OVERTIME</u>	45,000	45,000	84,023.16	3,780.59	.00	-39,023.16	186.7%*
<u>14404072 52100 GAS HEAT NYMEX</u>	29,300	29,300	26,058.34	8,297.20	.00	3,241.66	88.9%
<u>14404072 52110 ELECTRICITY</u>	24,200	24,200	17,398.75	1,095.69	.00	6,801.25	71.9%
<u>14404072 52130 WATER</u>	3,900	3,900	2,314.40	116.80	.00	1,585.60	59.3%
<u>14404072 52310 CONVENTIONS & DUES</u>	500	500	.00	.00	499.00	1.00	99.8%
<u>14404072 52320 SUBSCRIPTIONS & PER</u>	3,700	3,700	6,998.02	1,500.00	.00	-3,298.02	189.1%*
<u>14404072 52540 MOTOR VEHICLE MAINT</u>	70,000	70,000	56,307.01	4,446.37	5,044.66	8,648.33	87.6%
<u>14404072 52545 SPECIAL EQUIPMENT R</u>	30,000	30,000	22,929.09	2,502.53	3,548.16	3,522.75	88.3%
<u>14404072 52550 GROUNDS MAINTENANCE</u>	7,000	7,000	3,831.75	.00	.00	3,168.25	54.7%
<u>14404072 52575 EMISSIONS TESTING</u>	800	800	.00	.00	.00	800.00	.0%
<u>14404072 52585 TIRE REPAIR & SERVI</u>	10,000	10,000	2,859.04	549.45	901.80	6,239.16	37.6%
<u>14404072 52630 RENTAL OF VEHICLES</u>	2,000	2,000	.00	.00	.00	2,000.00	.0%
<u>14404072 52650 OTHER RENTAL</u>	2,500	2,500	201.50	.00	398.50	1,900.00	24.0%
<u>14404072 52740 SECURITY SYSTEM</u>	2,500	2,500	.00	.00	.00	2,500.00	.0%
<u>14404072 52940 HAZARDOUS WASTE DIS</u>	2,000	2,000	3,924.25	3,924.25	.00	-1,924.25	196.2%*
<u>14404072 53210 AUTOMOTIVE FUEL & F</u>	325,000	325,000	247,522.05	78,199.32	36,628.52	40,849.43	87.4%
<u>14404072 53220 MOTOR VEHICLE PARTS</u>	207,000	207,000	200,289.09	20,506.49	33,554.94	-26,844.03	113.0%*
<u>14404072 53240 TIRES, TUBES & BATT</u>	50,000	50,000	41,419.83	7,358.76	5,061.05	3,519.12	93.0%
<u>14404072 53250 TOOLS & MISCELLANEO</u>	8,500	8,500	10,691.66	562.20	220.76	-2,412.42	128.4%*
<u>14404072 53430 JANITORIAL SUPPLIES</u>	350	350	1,694.09	381.69	.00	-1,344.09	484.0%*
<u>14404072 53445 SAFETY SUPPLIES</u>	1,500	1,500	799.06	283.80	59.16	641.78	57.2%
<u>14404072 53530 SNOW REMOVAL EQUIPM</u>	22,000	22,000	17,801.41	.00	1,515.92	2,682.67	87.8%
<u>14404072 53560 BROOMS & SWEEPERS</u>	8,500	8,500	8,974.58	1,185.77	397.59	-872.17	110.3%*
TOTAL VEHICLE MAINTENANCE	1,286,935	1,286,935	1,166,157.37	159,467.03	87,830.06	32,947.57	97.4%

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<u>14505071 COMPOST SITE</u>							
14505071 52740 SECURITY SYSTEM	2,200	2,200	.00	.00	.00	2,200.00	.0%
14505071 52930 COMPOST SITE	8,000	8,000	1,229.93	705.93	.00	6,770.07	15.4%
14505071 52940 HAZARDOUS WASTE PIC	30,000	30,000	34,919.98	.00	.00	-4,919.98	116.4%*
TOTAL COMPOST SITE	40,200	40,200	36,149.91	705.93	.00	4,050.09	89.9%
<u>14509971 SOLID WASTE</u>							
14509971 52900 SPECIAL TRASH PICKU	257,252	257,252	294,437.36	23,636.75	233.28	-37,418.64	114.5%*
14509971 52910 TRASH PICKUP	1,410,010	1,410,010	1,584,693.00	232,700.00	.00	-174,683.00	112.4%*
14509971 52915 TRASH PICKUP-CITY B	101,500	101,500	109,663.20	11,924.71	429.45	-8,592.65	108.5%*
14509971 52920 TIPPING FEES	1,210,862	1,210,862	1,306,866.38	226,969.70	79,029.82	-175,034.20	114.5%*
14509971 52941 HAZARDOUS WASTE - C	2,500	2,500	266.00	.00	.00	2,234.00	10.6%
14509971 52950 RECYCLING PICKUP	533,600	533,600	561,870.85	92,400.00	.00	-28,270.85	105.3%*
14509971 52955 PORTABLE RESTROOMS	20,000	20,000	25,095.67	158.57	.00	-5,095.67	125.5%*
TOTAL SOLID WASTE	3,535,724	3,535,724	3,882,892.46	587,789.73	79,692.55	-426,861.01	112.1%
<u>14606074 GROUNDS MAINTENANCE</u>							
14606074 52510 MAINTENANCE SERVICE	3,500	3,500	1,995.00	.00	.00	1,505.00	57.0%
14606074 52580 EQUIPMENT MAINTENAN	1,500	1,500	843.80	.00	.00	656.20	56.3%
14606074 53265 STREET MARKING PAIN	5,000	5,000	.00	.00	69.36	4,930.64	1.4%
14606074 53490 OTHER OPERATING SUP	5,000	5,000	3,039.94	1,806.61	780.25	1,179.81	76.4%
14606074 53555 LIGHT POLES	15,000	15,000	13,476.04	3,461.36	.00	1,523.96	89.8%
TOTAL GROUNDS MAINTENANCE	30,000	30,000	19,354.78	5,267.97	849.61	9,795.61	67.3%
<u>14606075 BUILDING MAINTENANCE</u>							
14606075 51000 REGULAR WAGES	445,014	445,014	420,065.96	25,443.38	.00	24,948.04	94.4%
14606075 51500 OVERTIME	55,000	55,000	118,876.69	8,914.98	.00	-63,876.69	216.1%*
14606075 52100 GAS HEAT NYMEX	100,000	100,000	78,902.17	5,375.55	.00	21,097.83	78.9%
14606075 52110 ELECTRICITY	440,000	440,000	350,872.31	23,562.02	.00	89,127.69	79.7%

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14606075 52130 WATER	25,000	25,000	15,469.07	1,187.76	.00	9,530.93	61.9%
14606075 52500 HVAC MAINTENANCE	70,000	70,000	322,400.21	.00	.00	-252,400.21	460.6%*
14606075 52510 MAINTENANCE SERVICE	57,000	57,000	35,222.99	5,222.15	3,554.55	18,222.46	68.0%
14606075 52530 BUILDING MAINTENANC	45,000	45,000	96,821.13	6,971.67	2,600.00	-54,421.13	220.9%*
14606075 52740 SECURITY SYSTEM	10,800	10,800	13,888.48	3,931.16	.00	-3,088.48	128.6%*
14606075 53430 JANITORIAL SUPPLIES	22,000	22,000	17,836.90	811.72	3,357.90	805.20	96.3%
14606075 53445 SAFETY SUPPLIES	1,000	1,000	3,386.47	2,899.35	.00	-2,386.47	338.6%*
14606075 53490 OTHER OPERATING SUP	800	800	2,247.21	1,596.42	.00	-1,447.21	280.9%*
14606075 53495 COFFEE & WATER	1,200	1,200	417.63	.00	.00	782.37	34.8%
TOTAL BUILDING MAINTENANCE	1,272,814	1,272,814	1,476,407.22	85,916.16	9,512.45	-213,105.67	116.7%
14704010 HIGHWAYS & PARKS ADMIN.							
14704010 51000 REGULAR WAGES	2,500,197	2,500,197	2,061,012.09	113,670.84	.00	439,184.91	82.4%
14704010 51400 TEMPORARY PAYROLL	110,000	110,000	87,198.39	8,859.20	.00	22,801.61	79.3%
14704010 51500 OVERTIME	235,000	235,000	356,704.36	33,890.25	.00	-121,704.36	151.8%*
14704010 51550 SNOW REMOVAL	75,000	75,000	.00	.00	.00	75,000.00	.0%
14704010 52160 STREET LIGHTING	760,000	760,000	582,509.75	49,655.99	.00	177,490.25	76.6%
14704010 52550 GROUNDS MAINTENANCE	25,000	25,000	21,527.27	.00	766.50	2,706.23	89.2%
14704010 52610 RENTAL OF LAND	550	550	442.00	.00	.00	108.00	80.4%
14704010 53380 MISC. CONSTRUCTION	57,000	57,000	251,397.18	6,810.28	.00	-194,397.18	441.0%*
TOTAL HIGHWAYS & PARKS ADMIN.	3,762,747	3,762,747	3,360,791.04	212,886.56	766.50	401,189.46	89.3%
14706010 HIGHWAYS & PARKS							
14706010 52210 PRINTING	234	234	148.92	.00	.00	85.08	63.6%
14706010 53445 SAFETY SUPPLIES	3,624	3,624	1,804.90	.00	.00	1,819.10	49.8%
TOTAL HIGHWAYS & PARKS	3,858	3,858	1,953.82	.00	.00	1,904.18	50.6%
14706076 PARKS MAINTENANCE							
14706076 52110 ELECTRICITY	100,136	100,136	82,943.36	6,541.15	.00	17,192.64	82.8%
14706076 52130 WATER	25,000	25,000	24,044.24	1,848.25	.00	955.76	96.2%
14706076 52530 BUILDING MAINTENANC	6,500	6,500	5,451.98	.00	.00	1,048.02	83.9%
14706076 52550 GROUNDS MAINTENANCE	63,000	63,000	72,969.70	17,736.49	1,387.00	-11,356.70	118.0%*

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<u>14706076 52740 SECURITY SYSTEM</u>	2,700	2,700	1,553.00	89.97	.00	1,147.00	57.5%
TOTAL PARKS MAINTENANCE	197,336	197,336	186,962.28	26,215.86	1,387.00	8,986.72	95.4%
<u>14706077 OUTSIDE CONTRACTORS</u>							
<u>14706077 52570 OTHER REPAIRS & MAI</u>	25,000	25,000	13,444.73	.00	.00	11,555.27	53.8%
<u>14706077 53380 MISC. CONSTRUCTION</u>	15,000	15,000	4,277.69	1,325.55	30.00	10,692.31	28.7%
<u>14706077 54095 STORM/EMERGENCY LOS</u>	15,000	15,000	14,760.00	.00	.00	240.00	98.4%
TOTAL OUTSIDE CONTRACTORS	55,000	55,000	32,482.42	1,325.55	30.00	22,487.58	59.1%
<u>14706078 TREES</u>							
<u>14706078 52555 TREE MAINTENANCE</u>	184,000	184,000	224,070.53	30,314.38	.00	-40,070.53	121.8%*
<u>14706078 53490 OTHER OPERATING SUP</u>	1,000	1,000	246.52	130.93	.00	753.48	24.7%
<u>14706078 53570 TREES & SHRUBS</u>	2,500	2,500	.00	.00	.00	2,500.00	.0%
TOTAL TREES	187,500	187,500	224,317.05	30,445.31	.00	-36,817.05	119.6%
<u>15000010 HUMAN RESOURCES</u>							
<u>15000010 51000 REGULAR WAGES</u>	307,003	307,003	295,775.04	17,831.22	.00	11,227.96	96.3%
<u>15000010 51400 TEMPORARY PAYROLL</u>	13,000	13,000	4,538.00	.00	.00	8,462.00	34.9%
<u>15000010 51500 OVERTIME</u>	2,400	2,400	16,798.83	1,312.35	.00	-14,398.83	700.0%*
<u>15000010 52220 OUTSIDE PRINTING SE</u>	500	500	.00	.00	.00	500.00	.0%
<u>15000010 52230 BEACH STICKERS</u>	16,000	16,000	340.61	.00	15,436.39	223.00	98.6%
<u>15000010 52425 ARCHIVING SERVICES</u>	26,000	26,000	24,354.74	12,177.37	.00	1,645.26	93.7%
<u>15000010 52810 VETERANS MEMORIAL D</u>	4,000	4,000	685.64	300.00	1,770.00	1,544.36	61.4%
<u>15000010 52840 BAND CONCERTS</u>	6,000	6,000	7,250.00	.00	.00	-1,250.00	120.8%*
<u>15000010 52850 HOLIDAY FESTIVITIES</u>	54,000	54,000	51,756.45	24,730.41	50.00	2,193.55	95.9%
<u>15000010 53570 TREES & SHRUBS</u>	7,319	7,319	.00	.00	.00	7,319.00	.0%
<u>15000010 54470 CLIENT ASSISTANCE</u>	8,000	8,000	1,400.00	1,400.00	350.00	6,250.00	21.9%
TOTAL HUMAN RESOURCES	444,222	444,222	402,899.31	57,751.35	17,606.39	23,716.30	94.7%
<u>15100010 ELDERLY SERVICES</u>							
<u>15100010 51000 REGULAR WAGES</u>	167,461	167,461	152,889.53	9,348.15	.00	14,571.47	91.3%

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<u>15100010 52310 CONVENTIONS & DUES</u>	490	490	.00	.00	.00	490.00	.0%
<u>15100010 52410 INSTRUCTORS</u>	5,480	5,480	2,790.00	500.00	265.00	2,425.00	55.7%
<u>15100010 52630 RENTAL OF VEHICLES</u>	196	196	.00	.00	.00	196.00	.0%
<u>15100010 52700 TRANSPORTATION CONT</u>	280,107	280,107	159,624.06	14,777.00	10,428.00	110,054.94	60.7%
<u>15100010 52710 ELDERLY NUTRITION</u>	4,655	4,655	.00	.00	.00	4,655.00	.0%
<u>15100010 53490 OTHER OPERATING SUP</u>	2,600	2,600	3,128.61	47.90	.00	-528.61	120.3%*
TOTAL ELDERLY SERVICES	460,989	460,989	318,432.20	24,673.05	10,693.00	131,863.80	71.4%
15202050 RECREATIONAL SERVICES							
<u>15202050 51000 REGULAR WAGES</u>	326,207	326,207	312,197.83	19,023.66	.00	14,009.17	95.7%
<u>15202050 51080 RECREATION AIDES</u>	42,000	42,000	58,946.46	1,009.75	.00	-16,946.46	140.3%*
<u>15202050 51130 BEACH CONSTABLES</u>	41,520	41,520	34,935.06	6,122.38	.00	6,584.94	84.1%
<u>15202050 51160 SPECIAL ACTIVITY IN</u>	25,540	25,540	7,674.50	4,172.00	.00	17,865.50	30.0%
<u>15202050 51170 SUPERVISORS & INSTR</u>	73,833	73,833	29,335.42	637.50	5,000.00	39,497.58	46.5%
<u>15202050 51180 LIFE GUARDS</u>	71,260	71,260	58,712.82	10,382.18	.00	12,547.18	82.4%
<u>15202050 51500 OVERTIME</u>	7,395	7,395	7,546.10	654.22	.00	-151.10	102.0%*
<u>15202050 52230 BEACH STICKERS</u>	4,000	4,000	.00	.00	1,036.81	2,963.19	25.9%
<u>15202050 52310 CONVENTIONS & DUES</u>	1,250	1,250	455.00	.00	.00	795.00	36.4%
<u>15202050 52530 BUILDING MAINTENANC</u>	11,232	11,232	6,509.07	584.50	2,240.52	2,482.41	77.9%
<u>15202050 52750 FEES AND CHARGES</u>	4,000	4,000	.00	.00	.00	4,000.00	.0%
<u>15202050 53250 TOOLS & MISCELLANEO</u>	2,750	2,750	2,444.00	-99.60	.00	306.00	88.9%
<u>15202050 53440 MEDICAL SUPPLIES</u>	4,000	4,000	2,765.11	2,765.11	1,234.89	.00	100.0%
<u>15202050 53540 RECREATION SUPPLIES</u>	15,300	15,300	8,042.11	3,175.69	7,014.18	243.71	98.4%
<u>15202050 54320 PAYMENTS TO OUTSIDE</u>	11,200	11,200	9,250.00	.00	1,950.00	.00	100.0%
<u>15202050 55520 OTHER RECREATION EQ</u>	4,800	4,800	2,322.00	2,322.00	2,478.00	.00	100.0%
TOTAL RECREATIONAL SERVICES	646,287	646,287	541,135.48	50,749.39	20,954.40	84,197.12	87.0%
15202051 DAY CAMP PROGRAM							
<u>15202051 51080 RECREATION AIDES</u>	0	0	28,222.67	846.51	.00	-28,222.67	100.0%*
<u>15202051 51400 TEMPORARY PAYROLL</u>	139,745	139,745	77,286.70	885.00	.00	62,458.30	55.3%
<u>15202051 52700 TRANSPORTATION CONT</u>	14,660	14,660	11,460.00	1,950.00	1,250.00	1,950.00	86.7%
<u>15202051 52750 FEES AND CHARGES</u>	6,000	6,000	2,690.00	840.00	1,804.00	1,506.00	74.9%
TOTAL DAY CAMP PROGRAM	160,405	160,405	119,659.37	4,521.51	3,054.00	37,691.63	76.5%
15202552 BENNETT RINK PROGRAMS							
<u>15202552 52620 RENTAL OF BUILDINGS</u>	25,000	25,000	25,000.00	.00	.00	.00	100.0%

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TOTAL BENNETT RINK PROGRAMS	25,000	25,000	25,000.00	.00	.00	.00	100.0%
<u>15202553 AQUATIC PROGRAMS</u>							
15202553 51040 AQUATIC PROGRAM INS	18,816	18,816	252.50	.00	5,000.00	13,563.50	27.9%
15202553 51070 SWIMMING POOL STAFF	74,176	74,176	22,340.75	3,049.01	.00	51,835.25	30.1%
15202553 51140 SWIM TEAM COACH	31,705	31,705	.00	.00	31,705.00	.00	100.0%
15202553 51300 POOL CUSTODIANS	17,400	17,400	30,020.00	2,120.00	.00	-12,620.00	172.5%*
15202553 53540 RECREATION SUPPLIES	2,100	2,100	1,547.20	547.20	552.80	.00	100.0%
15202553 53545 SPECIAL ACTIVITY SU	5,000	5,000	1,180.36	.00	3,520.05	299.59	94.0%
TOTAL AQUATIC PROGRAMS	149,197	149,197	55,340.81	5,716.21	40,777.85	53,078.34	64.4%
<u>15300010 HEALTH DEPARTMENT</u>							
15300010 51000 REGULAR WAGES	354,828	354,828	344,059.59	19,669.01	.00	10,768.41	97.0%
15300010 51500 OVERTIME	10,000	10,000	4,967.46	.00	.00	5,032.54	49.7%
15300010 52310 CONVENTIONS & DUES	600	600	.00	.00	.00	600.00	.0%
15300010 52450 MEDICAL SERVICES	3,000	3,000	1,718.08	380.00	36.00	1,245.92	58.5%
15300010 52535 PEST CONTROL	3,000	3,000	.00	.00	.00	3,000.00	.0%
15300010 52780 UNIFORM ALLOWANCE -	250	250	.00	.00	.00	250.00	.0%
15300010 53440 MEDICAL SUPPLIES	3,000	3,000	2,274.78	261.66	.00	725.22	75.8%
TOTAL HEALTH DEPARTMENT	374,678	374,678	353,019.91	20,310.67	36.00	21,622.09	94.2%
<u>16001060 MAIN LIBRARY</u>							
16001060 51000 REGULAR WAGES	1,421,000	1,421,000	1,421,004.00	.00	.00	-4.00	100.0%*
16001060 52620 RENTAL OF BUILDINGS	50,544	50,544	.00	.00	.00	50,544.00	.0%
16001060 56320 COVID19 EXP-STATE S	50,000	50,000	14,688.47	.00	.00	35,311.53	29.4%
TOTAL MAIN LIBRARY	1,521,544	1,521,544	1,435,692.47	.00	.00	85,851.53	94.4%
<u>18009980 CITY INSURANCE - PREMIUMS</u>							
18009980 54030 GEN'L LIABILITY INS	485,977	485,977	492,984.71	.00	.00	-7,007.71	101.4%*

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TOTAL CITY INSURANCE - PREMIUMS	485,977	485,977	492,984.71	.00	.00	-7,007.71	101.4%
18009981 CITY INSURANCE - RETENTION							
18009981 54210 PHYSICAL AUTO DAMAG	50,000	50,000	261,100.06	.00	.00	-211,100.06	522.2%*
18009981 54230 GENERAL LIABILITY L	225,000	225,000	443,905.92	.00	.00	-218,905.92	197.3%*
18009981 54250 OTHER LOSSES	40,000	40,000	106,298.28	-295.78	.00	-66,298.28	265.7%*
TOTAL CITY INSURANCE - RETENTION	315,000	315,000	811,304.26	-295.78	.00	-496,304.26	257.6%
18109982 CITY GRANTED BENEFITS							
18109982 51530 VACATION BUY BACK	103,900	103,900	89,733.03	7,847.50	.00	14,166.97	86.4%
18109982 51700 LONGEVITY PAY	76,000	76,000	53,860.00	.00	.00	22,140.00	70.9%
18109982 51800 SEPARATION PAY	90,000	90,000	101,211.96	.00	.00	-11,211.96	112.5%*
18109982 54110 HEALTH INSURANCE PR	10,281,509	10,281,509	8,878,712.16	.00	.00	1,402,796.84	86.4%
18109982 54120 LIFE INSURANCE PREM	136,500	136,500	112,160.14	.00	.00	24,339.86	82.2%
18109982 54130 FICA-CITY'S SHARE	1,400,071	1,400,071	1,315,429.63	85,752.50	.00	84,641.37	94.0%
18109982 54140 PENSION - CITY'S SH	1,165,767	1,165,767	990,798.64	59,298.23	.00	174,968.36	85.0%
18109982 54141 PENSION POLICE	2,430,000	2,430,000	2,430,000.00	.00	.00	.00	100.0%
18109982 54170 LONG TERM DISABILIT	96,000	96,000	67,617.53	.00	.00	28,382.47	70.4%
18109982 56180 EDUCATIONAL REIMBUR	15,000	15,000	7,738.00	1,738.00	.00	7,262.00	51.6%
TOTAL CITY GRANTED BENEFITS	15,794,747	15,794,747	14,047,261.09	154,636.23	.00	1,747,485.91	88.9%
18109983 STATE MANDATED BENEFITS							
18109983 54160 CT UNEMPLOYMENT COM	70,000	70,000	6,230.25	.00	.00	63,769.75	8.9%
18109983 54180 HEART & HYPERTENSIO	400,000	400,000	98,938.02	348.15	.00	301,061.98	24.7%
18109983 54190 WORKERS COMPENSATIO	1,606,200	1,606,200	2,287,767.84	.00	.00	-681,567.84	142.4%*
TOTAL STATE MANDATED BENEFITS	2,076,200	2,076,200	2,392,936.11	348.15	.00	-316,736.11	115.3%
18209984 DEBT SERVICE - PAYMENTS							
18209984 54510 GEN'L PURPOSE BONDS	14,760,000	14,760,000	14,760,000.00	.00	.00	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>18209984 54520 GEN'L PURPOSE BONDS</u>	2,935,899	2,935,899	2,935,898.86	.00	.00	.00	100.0%
<u>18209984 54640 CLEAN WATER FUND PM</u>	204,680	204,680	187,662.49	.00	.00	17,017.51	91.7%
TOTAL DEBT SERVICE - PAYMENTS	17,900,579	17,900,579	17,883,561.35	.00	.00	17,017.51	99.9%
18309910 C-MED							
<u>18309910 54320 PAYMENTS TO OUTSIDE</u>	42,179	42,179	.00	.00	.00	42,179.00	.0%
TOTAL C-MED	42,179	42,179	.00	.00	.00	42,179.00	.0%
19009990 UNALLOCATED EXPENSES							
<u>19009990 52340 MILEAGE ALLOWANCE R</u>	500	500	1.68	.00	.00	498.32	.3%
<u>19009990 56000 UNIDENTIFIED SAVING</u>	160,000	160,000	165,040.71	15,194.94	.00	-5,040.71	103.2%*
<u>19009990 56010 UNALLOCATED CONTING</u>	600,000	600,000	.00	.00	.00	600,000.00	.0%
<u>19009990 56140 PRIMARY EXPENSE</u>	60,000	60,000	44,311.78	.00	.00	15,688.22	73.9%
<u>19009990 56175 ADVANCE FUNDING OPE</u>	150,000	150,000	150,000.00	150,000.00	.00	.00	100.0%
<u>19009990 56210 CONSULTING SERVICES</u>	100,000	100,000	.00	.00	.00	100,000.00	.0%
<u>19009990 56220 ACTUARIAL VALUATION</u>	0	0	11,100.00	.00	.00	-11,100.00	100.0%*
<u>19009990 56305 ELECTION EXPENSE</u>	35,000	35,000	55,075.14	.00	.00	-20,075.14	157.4%*
<u>19009990 56320 COVID 19 EXP-STATE</u>	0	0	49,038.15	4,294.54	.00	-49,038.15	100.0%*
<u>19009990 56352 FEMA PA PW-COVID19</u>	0	0	355,134.13	.00	.00	-355,134.13	100.0%*
<u>19009990 56353 FEMA-STORM ISAIAS</u>	0	0	11,277.50	.00	.00	-11,277.50	100.0%*
<u>19009990 56360 BANK SERVICE FEES</u>	50,000	50,000	47,772.58	119.17	.00	2,227.42	95.5%
<u>19009990 56370 DOG FUND REPORT</u>	9,000	9,000	6,924.25	.00	.00	2,075.75	76.9%
<u>19009990 56990 MISCELLANEOUS</u>	2,000	2,000	.00	.00	.00	2,000.00	.0%
<u>19009990 56997 SEIZED ASSETS DEFIC</u>	21,867	21,867	21,867.00	.00	.00	.00	100.0%
<u>19009990 56999 RESERVE DEFICIT RED</u>	300,000	300,000	.00	.00	.00	300,000.00	.0%
TOTAL UNALLOCATED EXPENSES	1,488,367	1,488,367	917,542.92	169,608.65	.00	570,824.08	61.6%
TOTAL EXPENSES	75,582,278	75,582,278	72,415,774.11	3,206,089.90	545,576.34	2,620,927.93	
GRAND TOTAL	75,582,278	75,582,278	72,415,774.11	3,206,089.90	545,576.34	2,620,927.93	96.5%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
195 WH FIRE DEPT-ALLINGTOWN (FD3)							
19500010 ALLINGTOWN FD - ADMIN.							
19500010 51000 REGULAR WAGES	278,579	278,579	277,268.61	15,485.61	.00	1,310.39	99.5%
19500010 52100 GAS HEATING	13,000	13,000	8,665.02	796.07	.00	4,334.98	66.7%
19500010 52110 ELECTRICITY	23,140	23,140	16,011.76	2,355.52	.00	7,128.24	69.2%
19500010 52130 WATER	195,400	195,400	1,355.77	115.24	.00	194,044.23	.7%
19500010 52150 TELEPHONE EXPENSE	14,000	14,000	10,839.21	1,642.82	110.36	3,050.43	78.2%
19500010 52330 TRAINING AND EDUCAT	32,000	32,000	15,825.60	2,862.50	.00	16,174.40	49.5%
19500010 52360 BUSINESS EXPENSE	10,000	10,000	9,522.21	45.79	321.89	155.90	98.4%
19500010 52420 FINANCIAL SERVICES	13,000	13,000	22,000.00	.00	.00	-9,000.00	169.2%*
19500010 52530 BUILDING MAINTENANC	20,000	20,000	12,635.27	1,323.30	.00	7,364.73	63.2%
19500010 52580 EQUIPMENT MAINTENAN	39,000	39,000	38,991.66	37.41	.00	8.34	100.0%
19500010 52820 PSYCHOLOGICAL TESTI	12,000	12,000	868.25	.00	.00	11,131.75	7.2%
19500010 53110 OFFICE SUPPLIES	6,000	6,000	5,763.39	874.64	.00	236.61	96.1%
19500010 53210 AUTOMOTIVE FUEL & F	16,000	16,000	15,653.52	1,939.27	.00	346.48	97.8%
19500010 54032 GEN'L LIAB INSUR PR	45,000	45,000	30,353.00	.00	.00	14,647.00	67.5%
19500010 54110 HEALTH INSURANCE PR	1,680,033	1,680,033	1,251,745.43	.00	.00	428,287.57	74.5%
19500010 54120 LIFE INSURANCE PREM	14,000	14,000	12,822.14	2,723.85	.00	1,177.86	91.6%
19500010 54130 FICA-CITY'S SHARE	58,400	58,400	12,442.62	723.81	.00	45,957.38	21.3%
19500010 54140 PENSION - CITY'S SH	2,890,196	2,890,196	2,894,796.51	294.18	.00	-4,600.51	100.2%*
19500010 54180 HEART & HYPERTENSIO	70,000	70,000	174.11	.00	.00	69,825.89	.2%
19500010 54192 WORKERS COMP PREM-A	125,000	125,000	66,984.58	.00	.00	58,015.42	53.6%
19500010 55160 PC'S/HARDWARE	32,000	32,000	31,974.75	1,283.82	.00	25.25	99.9%
19500010 55630 RADIO EQUIPMENT	4,000	4,000	709.47	.00	.00	3,290.53	17.7%
19500010 55900 CAPITAL OUTLAY - OT	0	0	395,618.22	.00	.00	-395,618.22	100.0%*
19500010 56010 UNALLOCATED CONTING	155,000	155,000	22,019.30	8,190.29	.00	132,980.70	14.2%
19500010 56175 ADVANCE FUNDING OPE	50,000	50,000	.00	.00	.00	50,000.00	.0%
19500010 56180 EDUCATIONAL REIMBUR	103,125	103,125	.00	.00	.00	103,125.00	.0%
19500010 56990 MISCELLANEOUS	12,000	12,000	9,877.81	7,044.47	.00	2,122.19	82.3%
TOTAL ALLINGTOWN FD - ADMIN.	5,910,873	5,910,873	5,164,918.21	47,738.59	432.25	745,522.54	87.4%
19500030 ALLINGTOWN FIRE DEPT OPS							
19500030 51000 REGULAR WAGES	1,549,064	1,549,064	1,501,146.45	80,173.44	.00	47,917.67	96.9%
19500030 51500 OVERTIME	400,000	400,000	367,949.41	30,094.06	.00	32,050.59	92.0%
19500030 51800 SEPARATION PAY	25,000	25,000	.00	.00	.00	25,000.00	.0%

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19500030 52150 TELEPHONE EXPENSE	296,034	296,034	238,161.94	18,867.69	.00	57,872.06	80.5%
19500030 52780 UNIFORM ALLOWANCE -	28,000	28,000	18,880.15	3,910.66	.00	9,119.85	67.4%
19500030 53250 TOOLS & MISCELLANEO	88,850	88,850	48,805.94	2,242.45	3.00	40,041.06	54.9%
19500030 53440 MEDICAL SUPPLIES	30,000	30,000	20,508.97	2,597.33	17.16	9,473.87	68.4%
19500030 54130 FICA-CITY'S SHARE	0	0	60,768.02	3,518.71	.00	-60,768.02	100.0%*
19500030 54140 PENSION - CITY'S SH	0	0	59,367.78	3,781.60	.00	-59,367.78	100.0%*
19500030 55220 TRUCKS	330,000	330,000	315,000.00	-800.00	.00	15,000.00	95.5%
TOTAL ALLINGTOWN FIRE DEPT OPS	2,746,948	2,746,948	2,630,588.66	144,385.94	20.16	116,339.30	95.8%
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19520045 GRANTS-ALLINGTOWN FD3							
19520045 45231 PILOT-COLLEGES & HO	0	0	-568,482.44	.00	.00	568,482.44	100.0%
19520045 45249 MRSA - MOTOR VEHICL	-960,525	-960,525	-1,162,543.18	.00	.00	202,018.18	121.0%
19520045 45290 STATE MISCELLANEOUS	0	0	-26,515.00	-21,515.00	.00	26,515.00	100.0%
19520045 45340 SCCRWA- PILOT GRANT	-56,000	-56,000	-49,166.42	.00	.00	-6,833.58	87.8%*
TOTAL GRANTS-ALLINGTOWN FD3	-1,016,525	-1,016,525	-1,806,707.04	-21,515.00	.00	790,182.04	177.7%
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19520047 MISCELLANEOUS REVENUE-ALL/FD3							
19520047 42900 MISCELLANEOUS FEES	-60,000	-60,000	-41,475.00	-5,435.00	.00	-18,525.00	69.1%*
19520047 45130 FEDERAL EMERGENCY M	-300,000	-300,000	.00	.00	.00	-300,000.00	.0%*
19520047 46720 POLICE/FD EXTRA DUT	-6,000	-6,000	-3,470.00	-3,470.00	.00	-2,530.00	57.8%*
19520047 47050 FD BUNDLE BILLING E	-30,000	-30,000	-9,962.94	-3,688.64	.00	-20,037.06	33.2%*
19520047 47060 FD TRANSPORT INCOME	0	0	-28,220.23	.00	.00	28,220.23	100.0%
19520047 47600 DONATIONS	-100,000	-100,000	-100,000.00	.00	.00	.00	100.0%
19520047 47900 MISCELLANEOUS	-23,600	-23,600	-47,727.62	-270.00	.00	24,127.62	202.2%
TOTAL MISCELLANEOUS REVENUE-ALL/F	-519,600	-519,600	-230,855.79	-12,863.64	.00	-288,744.21	44.4%
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19524041 PROPERTY TAXES - ALLINGTOWN FD							
19524041 41100 CURRENT PROPERTY TA	-6,993,596	-6,993,596	-6,942,623.24	1,074.65	.00	-50,972.88	99.3%*
19524041 41200 PRIOR YEARS TAX LEV	-70,700	-70,700	-164,887.76	62.45	.00	94,187.76	233.2%
19524041 41300 SUSPENSE TAXES	-6,900	-6,900	-12,678.55	.00	.00	5,778.55	183.7%
19524041 41610 CURRENT PROPERTY TA	-24,400	-24,400	-35,307.73	.00	.00	10,907.73	144.7%
19524041 41620 PRIOR YEARS TAX INT	-16,900	-16,900	-44,122.64	.00	.00	27,222.64	261.1%

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<u>19524041 41630 SUSPENSE INTEREST</u>	-9,200	-9,200	-12,068.12	.00	.00	2,868.12	131.2%
TOTAL PROPERTY TAXES - ALLINGTOWN	-7,121,696	-7,121,696	-7,211,688.04	1,137.10	.00	89,991.92	101.3%
TOTAL REVENUES	-8,657,821	-8,657,821	-9,249,250.87	-33,241.54	.00	591,429.75	
TOTAL EXPENSES	8,657,821	8,657,821	7,795,506.87	192,124.53	452.41	861,861.84	
GRAND TOTAL	0	0	-1,453,744.00	158,882.99	452.41	1,453,291.59	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
240 SEWER OPERATING FUND							
24048037 SEWER OPERATIONS ADMIN							
24048037 51000 REGULAR WAGES	119,558	119,558	51,435.38	150.00	.00	68,122.62	43.0%
24048037 51050 SEWER BOARD CLERK	1,545	1,545	.00	.00	.00	1,545.00	.0%
24048037 51500 OVERTIME	0	0	8,178.89	.00	.00	-8,178.89	100.0%*
24048037 52110 ELECTRICITY	0	0	.00	.00	50.00	-50.00	100.0%*
24048037 52360 BUSINESS EXPENSE	12,000	12,000	2,763.28	.00	.00	9,236.72	23.0%
24048037 52420 FINANCIAL SERVICES	55,166	55,166	55,166.00	.00	.00	.00	100.0%
24048037 52440 ENGINEERING SERVICE	500,000	500,000	331,660.63	41,223.87	47,840.01	120,499.36	75.9%
24048037 52580 EQUIPMENT MAINTENAN	275,000	275,000	300,034.94	-1,300.00	1,380.56	-26,415.50	109.6%*
24048037 52750 STATE PERMIT	7,000	7,000	3,894.46	3,574.46	.00	3,105.54	55.6%
24048037 54100 FRINGE BENEFITS	15,624	15,624	.00	.00	.00	15,624.00	.0%
24048037 54130 FICA-CITY'S SHARE	0	0	4,447.06	11.48	.00	-4,447.06	100.0%*
24048037 54140 PENSION - CITY'S SH	0	0	526.38	136.07	.00	-526.38	100.0%*
24048037 54640 CLEAN WATER FUND PA	204,680	204,680	204,680.00	.00	.00	.00	100.0%
24048037 55710 CAPITAL IMPROV.-SEW	600,000	600,000	726,339.61	217,468.89	242,627.27	-368,966.88	161.5%*
24048037 55720 CAPITAL IMP - COLLE	600,000	600,000	316,523.10	.00	73,545.55	209,931.35	65.0%
24048037 55749 CLEAN WATER (NEW)	1,797,987	1,797,987	1,816,106.46	.00	.00	-18,119.46	101.0%*
24048037 56010 UNALLOCATED CONTING	300,000	300,000	.00	.00	.00	300,000.00	.0%
24048037 56990 MISCELLANEOUS	535,000	535,000	344,105.00	.00	.00	190,895.00	64.3%
TOTAL SEWER OPERATIONS ADMIN	5,023,560	5,023,560	4,165,861.19	261,264.77	365,443.39	492,255.42	90.2%
24048040 IN-HOUSE SEWER OPERATIONS							
24048040 51000 REGULAR WAGES	1,856,913	1,856,913	1,496,844.14	92,729.12	.00	360,068.86	80.6%
24048040 51500 OVERTIME	547,431	547,431	658,246.21	33,183.16	.00	-110,815.21	120.2%*
24048040 51530 VACATION BUY BACK	0	0	9,678.80	.00	.00	-9,678.80	100.0%*
24048040 51800 SEPARATION PAY	50,000	50,000	.00	.00	.00	50,000.00	.0%
24048040 52100 GAS HEATING	66,000	66,000	27,323.79	2,442.39	38,676.21	.00	100.0%
24048040 52105 GASES (PROPANE, ETC	5,000	5,000	844.65	.00	130.89	4,024.46	19.5%
24048040 52110 ELECTRICITY	1,200,000	1,200,000	912,592.31	122,223.66	239,455.08	47,952.61	96.0%
24048040 52130 WATER	171,000	171,000	116,067.27	10,551.57	43,185.51	11,747.22	93.1%
24048040 52150 TELEPHONE EXPENSE	6,000	6,000	5,930.55	.00	69.45	.00	100.0%
24048040 52510 MAINTENANCE SERVICE	80,000	80,000	78,387.19	17,094.24	1,460.00	152.81	99.8%
24048040 52540 MOTOR VEHICLE MAINT	40,000	40,000	32,907.94	-49.74	4,884.18	2,207.88	94.5%
24048040 52650 OTHER RENTAL	5,000	5,000	.00	.00	.00	5,000.00	.0%

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24048040 52770 OTHER CONTRACTUAL S	200,000	200,000	186,609.25	-13,390.75	12,605.70	785.05	99.6%
24048040 52910 TRASH PICKUP	15,000	15,000	13,819.03	861.98	.00	1,180.97	92.1%
24048040 53000 SUPPLIES & MATERIAL	200,000	200,000	132,812.11	20,417.69	20,168.60	47,019.29	76.5%
24048040 53200 HEATING OIL	800,000	800,000	800,000.00	30,464.58	.00	.00	100.0%
24048040 53210 AUTOMOTIVE FUEL & F	25,000	25,000	25,163.43	.00	.00	-163.43	100.7%*
24048040 53250 TOOLS & MISCELLANEO	50,000	50,000	47,923.54	13,362.53	1,227.58	848.88	98.3%
24048040 53430 JANITORIAL SUPPLIES	15,000	15,000	15,000.00	615.70	.00	.00	100.0%
24048040 53435 CHEMICALS	140,000	140,000	138,542.98	16,079.23	1,457.02	.00	100.0%
24048040 53445 SAFETY SUPPLIES	8,000	8,000	7,152.68	3,895.03	.00	847.32	89.4%
24048040 53450 LABORATORY SUPPLIES	66,000	66,000	60,845.29	7,236.75	10.00	5,144.71	92.2%
24048040 53460 CLOTHING & UNIFORMS	36,000	36,000	30,862.17	1,794.36	1,354.20	3,783.63	89.5%
24048040 54100 FRINGE BENEFITS	663,000	663,000	395,431.87	.00	.00	267,568.13	59.6%
24048040 54130 FICA-CITY'S SHARE	183,932	183,932	155,261.19	9,413.11	.00	28,670.81	84.4%
24048040 54140 PENSION - CITY'S SH	0	0	125,432.13	7,546.16	.00	-125,432.13	100.0%*
24048040 54232 GENERAL LIABILITY C	175,000	175,000	721,450.62	.00	.00	-546,450.62	412.3%*
24048040 54735 SEWER CLAIMS-WORKER	50,000	50,000	140,227.14	.00	.00	-90,227.14	280.5%*
24048040 56215 OUTSIDE SERVICES	150,000	150,000	150,000.00	14,488.07	.00	.00	100.0%
TOTAL IN-HOUSE SEWER OPERATIONS	6,804,276	6,804,276	6,485,356.28	390,958.84	364,684.42	-45,764.70	100.7%
24048046 SEWER CHARGES	<hr/>						
24048046 46610 SEWER USE FEES-CURR	-11,116,636	-11,116,636	-10,935,353.28	1,929.78	.00	-181,282.72	98.4%*
24048046 46620 SEWER USE FEES - PR	-30,000	-30,000	-11,085.34	3,195.00	.00	-18,914.66	37.0%*
24048046 46630 SEWER INTEREST & LI	-20,000	-20,000	-69,521.97	.00	.00	49,521.97	347.6%
24048046 46640 SEWER INTEREST & LI	-15,000	-15,000	-13,164.33	.00	.00	-1,835.67	87.8%*
24048046 46670 ORANGE SHARE SERVIC	-380,000	-380,000	-314,947.34	.00	.00	-65,052.66	82.9%*
24048046 47675 ORANGE SHARE CWF DE	-196,200	-196,200	-195,531.15	-39,106.23	.00	-668.85	99.7%*
24048046 47680 NITROGEN CREDIT	-70,000	-70,000	-23,853.33	.00	.00	-46,146.67	34.1%*
24048046 47900 MISCELLANEOUS	0	0	-825.00	.00	.00	825.00	100.0%
TOTAL SEWER CHARGES	-11,827,836	-11,827,836	-11,564,281.74	-33,981.45	.00	-263,554.26	97.8%
TOTAL REVENUES	-11,827,836	-11,827,836	-11,564,281.74	-33,981.45	.00	-263,554.26	
TOTAL EXPENSES	11,827,836	11,827,836	10,651,217.47	652,223.61	730,127.81	446,490.72	
GRAND TOTAL	0	0	-913,064.27	618,242.16	730,127.81	182,936.46	100.0%

** END OF REPORT - Generated by Daniel Taylor **

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>102 ICE RINK</u>							
UNDEFINED CHAR	0	0	0	311,591.66	.00	-311,591.66	100.0%
46 CHARGES FOR SERVICES	0	0	0	-255,713.29	.00	255,713.29	100.0%
TOTAL ICE RINK	0	0	0	55,878.37	.00	-55,878.37	100.0%
TOTAL REVENUES	0	0	0	-255,713.29	.00	255,713.29	
TOTAL EXPENSES	0	0	0	311,591.66	.00	-311,591.66	
<u>103 BROWNFIELDS ASSESS & CLEANUP</u>							
UNDEFINED CHAR	197,632	0	197,632	54,919.00	78,379.00	64,334.23	67.4%
45 FED'L & STATE GRANTS	-198,156	0	-198,156	.00	.00	-198,156.14	.0%
48 OTHER FIN SOURCES	-25,000	0	-25,000	.00	.00	-25,000.00	.0%
51 PERSONNEL SERVICES	30,000	0	30,000	.00	.00	30,000.00	.0%
52 CONTRACTUAL SERVICES	8,757	0	8,757	.00	.00	8,756.93	.0%
53 SUPPLIES & MATERIALS	4,392	0	4,392	.00	.00	4,391.51	.0%
TOTAL BROWNFIELDS ASSESS & CLEANUP	17,625	0	17,625	54,919.00	78,379.00	-115,673.47	756.3%
TOTAL REVENUES	-223,156	0	-223,156	.00	.00	-223,156.14	
TOTAL EXPENSES	240,781	0	240,781	54,919.00	78,379.00	107,482.67	
<u>104 PROPOSED TRAIN STA SITE DEVEL</u>							
UNDEFINED CHAR	-134,495	0	-134,495	.00	.00	-134,494.70	.0%
52 CONTRACTUAL SERVICES	70,000	0	70,000	.00	.00	70,000.00	.0%
55 CAPITAL OUTLAY	55,800	0	55,800	.00	.00	55,799.73	.0%
TOTAL PROPOSED TRAIN STA SITE DEVEL	-8,695	0	-8,695	.00	.00	-8,694.97	.0%
TOTAL EXPENSES	-8,695	0	-8,695	.00	.00	-8,694.97	
<u>106 Old Field Creek Wetland Restor</u>							
45 FED'L & STATE GRANTS	-119,780	0	-119,780	-24,724.07	.00	-95,055.93	20.6%
52 CONTRACTUAL SERVICES	-420,472	0	-420,472	38,141.74	2,500.00	-461,113.74	-9.7%
55 CAPITAL OUTLAY	-553,294	0	-553,294	.00	.00	-553,294.02	.0%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL Old Field Creek Wetland Restor	-1,093,546	0	-1,093,546	13,417.67	2,500.00	-1,109,463.69	-1.5%
TOTAL REVENUES	-119,780	0	-119,780	-24,724.07	.00	-95,055.93	
TOTAL EXPENSES	-973,766	0	-973,766	38,141.74	2,500.00	-1,014,407.76	
<hr/> 107 DEP/DECD GRANTS <hr/>							
45 FED'L & STATE GRANTS	0	0	0	1,277,402.71	.00	-1,277,402.71	100.0%
52 CONTRACTUAL SERVICES	0	0	0	22,256.65	.00	-22,256.65	100.0%
55 CAPITAL OUTLAY	0	0	0	1,957,085.11	.00	-1,957,085.11	100.0%
TOTAL DEP/DECD GRANTS	0	0	0	3,256,744.47	.00	-3,256,744.47	100.0%
TOTAL REVENUES	0	0	0	1,277,402.71	.00	-1,277,402.71	
TOTAL EXPENSES	0	0	0	1,979,341.76	.00	-1,979,341.76	
<hr/> 108 MISC GRANTS <hr/>							
UNDEFINED CHAR	-59,313	0	-59,313	5,544.67	.00	-64,857.48	-9.3%
45 FED'L & STATE GRANTS	-172,061	0	-172,061	-217,803.22	.00	45,742.00	126.6%
47 OTHER REVENUES	-200	0	-200	.00	.00	-200.00	.0%
51 PERSONNEL SERVICES	31,516	0	31,516	55,254.54	.00	-23,738.73	175.3%
52 CONTRACTUAL SERVICES	97,871	0	97,871	90,464.75	14,567.00	-7,160.54	107.3%
53 SUPPLIES & MATERIALS	40,609	0	40,609	255.00	8,010.34	32,344.06	20.4%
54 FIXED CHARGES	-10,000	0	-10,000	.00	.00	-10,000.00	.0%
55 CAPITAL OUTLAY	-9,869	0	-9,869	.00	.00	-9,869.13	.0%
56 OTHER/CONTINGENCY	2,560	0	2,560	.00	.00	2,559.50	.0%
TOTAL MISC GRANTS	-78,887	0	-78,887	-66,284.26	22,577.34	-35,180.32	55.4%
TOTAL REVENUES	-172,261	0	-172,261	-217,803.22	.00	45,542.00	
TOTAL EXPENSES	93,374	0	93,374	151,518.96	22,577.34	-80,722.32	
<hr/> 109 DEP/DECD GRANTS M.Y. FUND <hr/>							
UNDEFINED CHAR	5,000	0	5,000	.00	.00	5,000.00	.0%
45 FED'L & STATE GRANTS	-3,987,795	0	-3,987,795	1,012,205.25	.00	-5,000,000.00	-25.4%
52 CONTRACTUAL SERVICES	100,000	0	100,000	.00	.00	100,000.00	.0%
55 CAPITAL OUTLAY	3,852,169	0	3,852,169	272,925.50	.00	3,579,243.13	7.1%
TOTAL DEP/DECD GRANTS M.Y. FUND	-30,626	0	-30,626	1,285,130.75	.00	-1,315,756.87	-4196.2%
TOTAL REVENUES	-3,987,795	0	-3,987,795	1,012,205.25	.00	-5,000,000.00	
TOTAL EXPENSES	3,957,169	0	3,957,169	272,925.50	.00	3,684,243.13	

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192	ARRA-CITY	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
192 ARRA-CITY								
45	FED'L & STATE GRANTS	19,001	0	19,001	.00	.00	19,001.00	.0%
55	CAPITAL OUTLAY	69,114	0	69,114	.00	.00	69,114.26	.0%
56	OTHER/CONTINGENCY	-69,114	0	-69,114	.00	.00	-69,114.00	.0%
	TOTAL ARRA-CITY	19,001	0	19,001	.00	.00	19,001.26	.0%
	TOTAL REVENUES	19,001	0	19,001	.00	.00	19,001.00	
	TOTAL EXPENSES	0	0	0	.00	.00	.26	
193 AMERICAN RESCUE PLAN ACT								
52	CONTRACTUAL SERVICES	0	0	0	1,320.00	5,750.00	-7,070.00	100.0%
	TOTAL AMERICAN RESCUE PLAN ACT	0	0	0	1,320.00	5,750.00	-7,070.00	100.0%
	TOTAL EXPENSES	0	0	0	1,320.00	5,750.00	-7,070.00	
195 WH FIRE DEPT-ALLINGTOWN (FD3)								
41	PROPERTY TAXES	-7,121,696	0	-7,121,696	-7,211,688.04	.00	89,991.92	101.3%
42	LICENSES, PERMITS	-60,000	0	-60,000	-41,475.00	.00	-18,525.00	69.1%
45	FED'L & STATE GRANTS	-1,316,525	0	-1,316,525	-1,806,707.04	.00	490,182.04	137.2%
46	CHARGES FOR SERVICES	-6,000	0	-6,000	-3,470.00	.00	-2,530.00	57.8%
47	OTHER REVENUES	-153,600	0	-153,600	-185,910.79	.00	32,310.79	121.0%
51	PERSONNEL SERVICES	2,252,643	0	2,252,643	2,146,364.47	.00	106,278.65	95.3%
52	CONTRACTUAL SERVICES	372,540	0	372,540	136,090.67	321.89	236,127.44	36.6%
53	SUPPLIES & MATERIALS	124,850	0	124,850	75,078.30	20.16	49,751.54	60.2%
54	FIXED CHARGES	4,882,629	0	4,882,629	4,389,454.19	.00	493,174.81	89.9%
55	CAPITAL OUTLAY	366,000	0	366,000	743,302.44	.00	-377,302.44	203.1%
56	OTHER/CONTINGENCY	320,125	0	320,125	31,897.11	.00	288,227.89	10.0%
57	FUEL	16,000	0	16,000	15,653.52	.00	346.48	97.8%
58	TELEPHONE	310,034	0	310,034	249,001.15	110.36	60,922.49	80.3%
59	OTHER UTILITIES	13,000	0	13,000	8,665.02	.00	4,334.98	66.7%
	TOTAL WH FIRE DEPT-ALLINGTOWN (FD3)	0	0	0	-1,453,744.00	452.41	1,453,291.59	100.0%
	TOTAL REVENUES	-8,657,821	0	-8,657,821	-9,249,250.87	.00	591,429.75	
	TOTAL EXPENSES	8,657,821	0	8,657,821	7,795,506.87	452.41	861,861.84	

196 FD PENSION FUND-ALLINGTOWN

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196	FD PENSION FUND-ALLINGTOWN	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
54	FIXED CHARGES	-14,231,123	0	-14,231,123	.00	.00	-14,231,122.88	.0%
56	OTHER/CONTINGENCY	-358,090	0	-358,090	.00	.00	-358,089.90	.0%
	TOTAL FD PENSION FUND-ALLINGTOWN	-14,589,213	0	-14,589,213	.00	.00	-14,589,212.78	.0%
	TOTAL EXPENSES	-14,589,213	0	-14,589,213	.00	.00	-14,589,212.78	
199 DONATIONS								
54	FIXED CHARGES	-25,500	0	-25,500	.00	.00	-25,499.58	.0%
	TOTAL DONATIONS	-25,500	0	-25,500	.00	.00	-25,499.58	.0%
	TOTAL EXPENSES	-25,500	0	-25,500	.00	.00	-25,499.58	
203 SOCIAL SERVICE - AT RISK SVS.								
45	FED'L & STATE GRANTS	-67,606	0	-67,606	-66,704.50	.00	-901.50	98.7%
47	OTHER REVENUES	-4,000	0	-4,000	.00	.00	-4,000.00	.0%
52	CONTRACTUAL SERVICES	65,124	0	65,124	21,817.67	.00	43,306.33	33.5%
53	SUPPLIES & MATERIALS	570	0	570	657.42	.00	-87.42	115.3%
56	OTHER/CONTINGENCY	5,912	0	5,912	606.16	.00	5,305.84	10.3%
	TOTAL SOCIAL SERVICE - AT RISK SVS.	0	0	0	-43,623.25	.00	43,623.25	100.0%
	TOTAL REVENUES	-71,606	0	-71,606	-66,704.50	.00	-4,901.50	
	TOTAL EXPENSES	71,606	0	71,606	23,081.25	.00	48,524.75	
204 JTPA/SYEP								
47	OTHER REVENUES	0	0	0	-95,682.02	.00	95,682.02	100.0%
51	PERSONNEL SERVICES	0	0	0	97,511.25	.00	-97,511.25	100.0%
52	CONTRACTUAL SERVICES	0	0	0	257.53	.00	-257.53	100.0%
54	FIXED CHARGES	0	0	0	7,008.23	.00	-7,008.23	100.0%
	TOTAL JTPA/SYEP	0	0	0	9,094.99	.00	-9,094.99	100.0%
	TOTAL REVENUES	0	0	0	-95,682.02	.00	95,682.02	
	TOTAL EXPENSES	0	0	0	104,777.01	.00	-104,777.01	
207 Document Preservation Fund								

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207	Document Preservation Fund	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
46	CHARGES FOR SERVICES	0	0	0	-23,051.00	.00	23,051.00	100.0%
52	CONTRACTUAL SERVICES	-92,789	0	-92,789	.00	.00	-92,788.86	.0%
	TOTAL Document Preservation Fund	-92,789	0	-92,789	-23,051.00	.00	-69,737.86	24.8%
	TOTAL REVENUES	0	0	0	-23,051.00	.00	23,051.00	
	TOTAL EXPENSES	-92,789	0	-92,789	.00	.00	-92,788.86	
<hr/>								
216	HEALTH RISK REDUCTION FUND							
45	FED'L & STATE GRANTS	0	0	0	-14,331.00	.00	14,331.00	100.0%
52	CONTRACTUAL SERVICES	0	0	0	13,975.00	.00	-13,975.00	100.0%
	TOTAL HEALTH RISK REDUCTION FUND	0	0	0	-356.00	.00	356.00	100.0%
	TOTAL REVENUES	0	0	0	-14,331.00	.00	14,331.00	
	TOTAL EXPENSES	0	0	0	13,975.00	.00	-13,975.00	
<hr/>								
217	BOE SUMMER PROGRAMS							
	UNDEFINED CHAR	0	0	0	3,779.00	.00	-3,779.00	100.0%
	TOTAL BOE SUMMER PROGRAMS	0	0	0	3,779.00	.00	-3,779.00	100.0%
	TOTAL EXPENSES	0	0	0	3,779.00	.00	-3,779.00	
<hr/>								
218	CITY GRANTS							
	UNDEFINED CHAR	0	0	0	3,410.30	.00	-3,410.30	100.0%
46	CHARGES FOR SERVICES	0	0	0	-1,981.00	.00	1,981.00	100.0%
	TOTAL CITY GRANTS	0	0	0	1,429.30	.00	-1,429.30	100.0%
	TOTAL REVENUES	0	0	0	-1,981.00	.00	1,981.00	
	TOTAL EXPENSES	0	0	0	3,410.30	.00	-3,410.30	
<hr/>								
220	POLICE SPECIAL DUTY							
46	CHARGES FOR SERVICES	0	0	0	-1,161,535.23	.00	1,161,535.23	100.0%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51 PERSONNEL SERVICES	0	0	0	935,902.14	.00	-935,902.14	100.0%
TOTAL POLICE SPECIAL DUTY	0	0	0	-225,633.09	.00	225,633.09	100.0%
TOTAL REVENUES	0	0	0	-1,161,535.23	.00	1,161,535.23	
TOTAL EXPENSES	0	0	0	935,902.14	.00	-935,902.14	
<hr/> 222 FEDERAL SEIZED ASSETS FUND							
48 OTHER FIN SOURCES	0	0	0	-21,867.00	.00	21,867.00	100.0%
52 CONTRACTUAL SERVICES	0	0	0	720.00	.00	-720.00	100.0%
55 CAPITAL OUTLAY	0	0	0	913.08	68,212.60	-69,125.68	100.0%
TOTAL FEDERAL SEIZED ASSETS FUND	0	0	0	-20,233.92	68,212.60	-47,978.68	100.0%
TOTAL REVENUES	0	0	0	-21,867.00	.00	21,867.00	
TOTAL EXPENSES	0	0	0	1,633.08	68,212.60	-69,845.68	
<hr/> 223 STATE SEIZED ASSETS FUND							
45 FED'L & STATE GRANTS	0	0	0	-12,001.50	.00	12,001.50	100.0%
47 OTHER REVENUES	0	0	0	-922.00	.00	922.00	100.0%
55 CAPITAL OUTLAY	0	0	0	36,030.00	1,742.00	-37,772.00	100.0%
TOTAL STATE SEIZED ASSETS FUND	0	0	0	23,106.50	1,742.00	-24,848.50	100.0%
TOTAL REVENUES	0	0	0	-12,923.50	.00	12,923.50	
TOTAL EXPENSES	0	0	0	36,030.00	1,742.00	-37,772.00	
<hr/> 225 COMM DEV'T BLOCK GRANT							
UNDEFINED CHAR	16,179	93,602	109,781	79,033.46	.00	30,747.39	72.0%
45 FED'L & STATE GRANTS	-955,967	-1,169,607	-2,125,574	-77,270.35	.00	-2,048,303.40	3.6%
48 OTHER FIN SOURCES	60,956	0	60,956	.00	.00	60,955.55	.0%
51 PERSONNEL SERVICES	337,184	332,154	669,338	163,533.94	.00	505,803.99	24.4%
52 CONTRACTUAL SERVICES	459,238	323,858	783,096	235,178.80	.00	547,917.52	30.0%
53 SUPPLIES & MATERIALS	9,084	3,500	12,584	1.15	.00	12,583.11	.0%
55 CAPITAL OUTLAY	155,139	337,438	492,577	116,639.96	.00	375,937.17	23.7%
56 OTHER/CONTINGENCY	44,111	0	44,111	.00	.00	44,110.99	.0%
TOTAL COMM DEV'T BLOCK GRANT	125,924	-79,055	46,869	517,116.96	.00	-470,247.68	1103.3%
TOTAL REVENUES	-895,011	-1,169,607	-2,064,618	-77,270.35	.00	-1,987,347.85	
TOTAL EXPENSES	1,020,935	1,090,552	2,111,487	594,387.31	.00	1,517,100.17	

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229	RESIDENTIAL REHABILITATION	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
229 RESIDENTIAL REHABILITATION								
44	REV FROM USE OF MONY	2,607,061	0	2,607,061	-38,929.58	.00	2,645,990.65	-1.5%
47	OTHER REVENUES	867,418	0	867,418	.00	.00	867,418.36	.0%
48	OTHER FIN SOURCES	290,263	0	290,263	.00	.00	290,262.61	.0%
52	CONTRACTUAL SERVICES	-3,349,834	0	-3,349,834	30,859.00	.00	-3,380,693.20	-.9%
54	FIXED CHARGES	-156,364	0	-156,364	.00	.00	-156,364.08	.0%
	TOTAL RESIDENTIAL REHABILITATION	258,544	0	258,544	-8,070.58	.00	266,614.34	-3.1%
	TOTAL REVENUES	3,764,742	0	3,764,742	-38,929.58	.00	3,803,671.62	
	TOTAL EXPENSES	-3,506,198	0	-3,506,198	30,859.00	.00	-3,537,057.28	
230 RENTAL REHABILITATION LOAN PRO								
44	REV FROM USE OF MONY	66,592	0	66,592	.00	.00	66,591.89	.0%
52	CONTRACTUAL SERVICES	-52,290	0	-52,290	.00	.00	-52,290.00	.0%
54	FIXED CHARGES	-14,302	0	-14,302	.00	.00	-14,301.89	.0%
	TOTAL RENTAL REHABILITATION LOAN PRO	0	0	0	.00	.00	.00	.0%
	TOTAL REVENUES	66,592	0	66,592	.00	.00	66,591.89	
	TOTAL EXPENSES	-66,592	0	-66,592	.00	.00	-66,591.89	
232 BUSINESS FACADE IMPROVE LOAN								
44	REV FROM USE OF MONY	148,668	0	148,668	.00	.00	148,667.89	.0%
54	FIXED CHARGES	-148,668	0	-148,668	.00	.00	-148,667.89	.0%
	TOTAL BUSINESS FACADE IMPROVE LOAN	0	0	0	.00	.00	.00	.0%
	TOTAL REVENUES	148,668	0	148,668	.00	.00	148,667.89	
	TOTAL EXPENSES	-148,668	0	-148,668	.00	.00	-148,667.89	
236 CT DOT GRANT								
45	FED'L & STATE GRANTS	482,787	0	482,787	.00	.00	482,787.33	.0%
48	OTHER FIN SOURCES	8,250	0	8,250	.00	.00	8,250.39	.0%
52	CONTRACTUAL SERVICES	-429,947	0	-429,947	.00	.00	-429,946.72	.0%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL CT DOT GRANT	61,091	0	61,091	.00	.00	61,091.00	.0%
TOTAL REVENUES	491,038	0	491,038	.00	.00	491,037.72	
TOTAL EXPENSES	-429,947	0	-429,947	.00	.00	-429,946.72	
<hr/> 238 SAVIN ROCK FESTIVAL							
45 FED'L & STATE GRANTS	50,000	0	50,000	.00	.00	50,000.00	.0%
46 CHARGES FOR SERVICES	679,396	0	679,396	.00	.00	679,396.02	.0%
48 OTHER FIN SOURCES	83,845	0	83,845	.00	.00	83,844.85	.0%
52 CONTRACTUAL SERVICES	-10,241	0	-10,241	.00	.00	-10,240.89	.0%
54 FIXED CHARGES	-22,467	0	-22,467	.00	.00	-22,467.00	.0%
55 CAPITAL OUTLAY	-110,649	0	-110,649	.00	.00	-110,649.00	.0%
56 OTHER/CONTINGENCY	-692,958	0	-692,958	.00	.00	-692,958.49	.0%
TOTAL SAVIN ROCK FESTIVAL	-23,075	0	-23,075	.00	.00	-23,074.51	.0%
TOTAL REVENUES	813,241	0	813,241	.00	.00	813,240.87	
TOTAL EXPENSES	-836,315	0	-836,315	.00	.00	-836,315.38	
<hr/> 239 NEIGHBORHOOD IMPROVEMENTS							
44 REV FROM USE OF MONY	125,491	0	125,491	.00	.00	125,490.81	.0%
47 OTHER REVENUES	40,663	0	40,663	.00	.00	40,662.84	.0%
48 OTHER FIN SOURCES	9,924	0	9,924	.00	.00	9,923.55	.0%
52 CONTRACTUAL SERVICES	-75,758	0	-75,758	.00	.00	-75,757.99	.0%
54 FIXED CHARGES	-157,153	0	-157,153	.00	.00	-157,152.83	.0%
TOTAL NEIGHBORHOOD IMPROVEMENTS	-56,834	0	-56,834	.00	.00	-56,833.62	.0%
TOTAL REVENUES	176,077	0	176,077	.00	.00	176,077.20	
TOTAL EXPENSES	-232,911	0	-232,911	.00	.00	-232,910.82	
<hr/> 240 SEWER OPERATING FUND							
UNDEFINED CHAR	1,797,987	0	1,797,987	1,816,106.46	.00	-18,119.46	101.0%
46 CHARGES FOR SERVICES	-11,561,636	0	-11,561,636	-11,344,072.26	.00	-217,563.74	98.1%
47 OTHER REVENUES	-266,200	0	-266,200	-220,209.48	.00	-45,990.52	82.7%
51 PERSONNEL SERVICES	2,575,447	0	2,575,447	2,224,383.42	.00	351,063.58	86.4%
52 CONTRACTUAL SERVICES	2,560,166	0	2,560,166	2,033,902.30	350,861.04	175,402.66	93.1%
53 SUPPLIES & MATERIALS	515,000	0	515,000	433,138.77	24,217.40	57,643.83	88.8%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
54 FIXED CHARGES	1,292,236	0	1,292,236	1,747,456.39	.00	-455,220.39	135.2%
55 CAPITAL OUTLAY	1,200,000	0	1,200,000	1,042,862.71	316,172.82	-159,035.53	113.3%
56 OTHER/CONTINGENCY	985,000	0	985,000	494,105.00	.00	490,895.00	50.2%
57 FUEL	830,000	0	830,000	826,008.08	130.89	3,861.03	99.5%
58 TELEPHONE	6,000	0	6,000	5,930.55	69.45	.00	100.0%
59 OTHER UTILITIES	66,000	0	66,000	27,323.79	38,676.21	.00	100.0%
TOTAL SEWER OPERATING FUND	0	0	0	-913,064.27	730,127.81	182,936.46	100.0%
TOTAL REVENUES	-11,827,836	0	-11,827,836	-11,564,281.74	.00	-263,554.26	
TOTAL EXPENSES	11,827,836	0	11,827,836	10,651,217.47	730,127.81	446,490.72	
<u>241 EMERGECONY - SCHL SECURITY GRNT</u>							
UNDEFINED CHAR	144,852	0	144,852	.00	.00	144,852.08	.0%
45 FED'L & STATE GRANTS	-138,992	0	-138,992	.00	.00	-138,992.00	.0%
TOTAL EMERGECONY - SCHL SECURITY GRNT	5,860	0	5,860	.00	.00	5,860.08	.0%
TOTAL REVENUES	-138,992	0	-138,992	.00	.00	-138,992.00	
TOTAL EXPENSES	144,852	0	144,852	.00	.00	144,852.08	
<u>242 HEALTH PER CAPITA GRANT</u>							
45 FED'L & STATE GRANTS	-142,275	0	-142,275	-108,674.12	.00	-33,600.88	76.4%
52 CONTRACTUAL SERVICES	139,858	0	139,858	88,231.02	.00	51,626.98	63.1%
53 SUPPLIES & MATERIALS	2,417	0	2,417	.00	.00	2,416.60	.0%
56 OTHER/CONTINGENCY	0	0	0	3,083.28	.00	-3,083.28	100.0%
TOTAL HEALTH PER CAPITA GRANT	0	0	0	-17,359.82	.00	17,359.42*****	
TOTAL REVENUES	-142,275	0	-142,275	-108,674.12	.00	-33,600.88	
TOTAL EXPENSES	142,275	0	142,275	91,314.30	.00	50,960.30	
<u>244 PROJECT FIND</u>							
UNDEFINED CHAR	-1,475	0	-1,475	.00	.00	-1,475.22	.0%
47 OTHER REVENUES	498	0	498	.00	.00	497.98	.0%
TOTAL PROJECT FIND	-977	0	-977	.00	.00	-977.24	.0%
TOTAL REVENUES	498	0	498	.00	.00	497.98	
TOTAL EXPENSES	-1,475	0	-1,475	.00	.00	-1,475.22	

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246	IMMUNIZATION GRANT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
246 IMMUNIZATION GRANT								
	UNDEFINED CHAR	7,512	0	7,512	.00	.00	7,512.37	.0%
	45 FED'L & STATE GRANTS	1,182,893	0	1,182,893	.00	.00	1,182,892.70	.0%
	48 OTHER FIN SOURCES	17,158	0	17,158	.00	.00	17,158.31	.0%
	52 CONTRACTUAL SERVICES	-273,526	0	-273,526	.00	.00	-273,525.83	.0%
	53 SUPPLIES & MATERIALS	1,199	0	1,199	.00	.00	1,199.04	.0%
	54 FIXED CHARGES	-2,250	0	-2,250	.00	.00	-2,250.12	.0%
	58 TELEPHONE	300	0	300	.00	.00	300.00	.0%
	TOTAL IMMUNIZATION GRANT	933,286	0	933,286	.00	.00	933,286.47	.0%
	TOTAL REVENUES	1,200,051	0	1,200,051	.00	.00	1,200,051.01	
	TOTAL EXPENSES	-266,765	0	-266,765	.00	.00	-266,764.54	
247 KEN STRONG STADIUM								
	UNDEFINED CHAR	0	0	0	21,541.49	2,102.60	-23,644.09	100.0%
	46 CHARGES FOR SERVICES	0	0	0	-2,821.00	.00	2,821.00	100.0%
	TOTAL KEN STRONG STADIUM	0	0	0	18,720.49	2,102.60	-20,823.09	100.0%
	TOTAL REVENUES	0	0	0	-2,821.00	.00	2,821.00	
	TOTAL EXPENSES	0	0	0	21,541.49	2,102.60	-23,644.09	
248 LEAD GRANT								
	45 FED'L & STATE GRANTS	161,111	0	161,111	.00	.00	161,111.23	.0%
	52 CONTRACTUAL SERVICES	-232,394	0	-232,394	.00	.00	-232,394.44	.0%
	53 SUPPLIES & MATERIALS	1,814	0	1,814	.00	.00	1,814.00	.0%
	TOTAL LEAD GRANT	-69,469	0	-69,469	.00	.00	-69,469.21	.0%
	TOTAL REVENUES	161,111	0	161,111	.00	.00	161,111.23	
	TOTAL EXPENSES	-230,580	0	-230,580	.00	.00	-230,580.44	
249 PROJECT COMPASS								
	45 FED'L & STATE GRANTS	2,235,545	0	2,235,545	.00	.00	2,235,545.00	.0%

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249	PROJECT COMPASS	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL PROJECT COMPASS	2,235,545	0	2,235,545	.00	.00	2,235,545.00	.0%
	TOTAL REVENUES	2,235,545	0	2,235,545	.00	.00	2,235,545.00	
250 PROJECT TEEN COMMUNITY								
45	FED'L & STATE GRANTS	183,461	0	183,461	.00	.00	183,461.00	.0%
51	PERSONNEL SERVICES	-79,218	0	-79,218	.00	.00	-79,217.71	.0%
52	CONTRACTUAL SERVICES	-8,990	0	-8,990	.00	.00	-8,990.00	.0%
53	SUPPLIES & MATERIALS	-22,893	0	-22,893	.00	.00	-22,893.02	.0%
56	OTHER/CONTINGENCY	-58,994	0	-58,994	.00	.00	-58,993.95	.0%
	TOTAL PROJECT TEEN COMMUNITY	13,366	0	13,366	.00	.00	13,366.32	.0%
	TOTAL REVENUES	183,461	0	183,461	.00	.00	183,461.00	
	TOTAL EXPENSES	-170,095	0	-170,095	.00	.00	-170,094.68	
252 SAW MILL REDEVELOPMENT PROJECT								
52	CONTRACTUAL SERVICES	-1,322,869	0	-1,322,869	.00	.00	-1,322,868.58	.0%
54	FIXED CHARGES	-1,737,412	0	-1,737,412	.00	.00	-1,737,412.46	.0%
55	CAPITAL OUTLAY	-6,131,014	0	-6,131,014	.00	.00	-6,131,013.79	.0%
56	OTHER/CONTINGENCY	-67,316	0	-67,316	.00	.00	-67,315.63	.0%
	TOTAL SAW MILL REDEVELOPMENT PROJECT	-9,258,610	0	-9,258,610	.00	.00	-9,258,610.46	.0%
	TOTAL EXPENSES	-9,258,610	0	-9,258,610	.00	.00	-9,258,610.46	
253 DOMESTIC VIOLENCE GRANT								
51	PERSONNEL SERVICES	-135	0	-135	.00	.00	-135.22	.0%
	TOTAL DOMESTIC VIOLENCE GRANT	-135	0	-135	.00	.00	-135.22	.0%
	TOTAL EXPENSES	-135	0	-135	.00	.00	-135.22	
254 SAVIN ROCK CONFERENCE CENTER								
44	REV FROM USE OF MONY	0	0	0	-325.00	.00	325.00	100.0%
52	CONTRACTUAL SERVICES	0	0	0	14,435.69	.00	-14,435.69	100.0%

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58 TELEPHONE	0	0	0	741.65	.00	-741.65	100.0%
59 OTHER UTILITIES	0	0	0	9,123.01	.00	-9,123.01	100.0%
TOTAL SAVIN ROCK CONFERENCE CENTER	0	0	0	23,975.35	.00	-23,975.35	100.0%
TOTAL REVENUES	0	0	0	-325.00	.00	325.00	
TOTAL EXPENSES	0	0	0	24,300.35	.00	-24,300.35	
<hr/>							
260 TITLE VI-CLASS SIZE REDUC							
45 FED'L & STATE GRANTS	0	0	0	-186,902.00	.00	186,902.00	100.0%
TOTAL TITLE VI-CLASS SIZE REDUC	0	0	0	-186,902.00	.00	186,902.00	100.0%
TOTAL REVENUES	0	0	0	-186,902.00	.00	186,902.00	
<hr/>							
261 TITLE I							
UNDEFINED CHAR	0	0	0	175,957.62	.00	-175,957.62	100.0%
45 FED'L & STATE GRANTS	0	0	0	-2,964,007.00	.00	2,964,007.00	100.0%
TOTAL TITLE I	0	0	0	-2,788,049.38	.00	2,788,049.38	100.0%
TOTAL REVENUES	0	0	0	-2,964,007.00	.00	2,964,007.00	
TOTAL EXPENSES	0	0	0	175,957.62	.00	-175,957.62	
<hr/>							
262 IDEA PART B 611							
UNDEFINED CHAR	0	0	0	1,121,927.11	24,814.57	-1,146,741.68	100.0%
45 FED'L & STATE GRANTS	0	0	0	-1,756,645.00	.00	1,756,645.00	100.0%
TOTAL IDEA PART B 611	0	0	0	-634,717.89	24,814.57	609,903.32	100.0%
TOTAL REVENUES	0	0	0	-1,756,645.00	.00	1,756,645.00	
TOTAL EXPENSES	0	0	0	1,121,927.11	24,814.57	-1,146,741.68	
<hr/>							
263 IDEA PART B 619 PRE-K							
45 FED'L & STATE GRANTS	0	0	0	-57,937.00	.00	57,937.00	100.0%
TOTAL IDEA PART B 619 PRE-K	0	0	0	-57,937.00	.00	57,937.00	100.0%
TOTAL REVENUES	0	0	0	-57,937.00	.00	57,937.00	

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264	TITLE II-A	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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264 TITLE II-A								
	UNDEFINED CHAR	0	0	0	150,072.79	.00	-150,072.79	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-332,124.00	.00	332,124.00	100.0%
	TOTAL TITLE II-A	0	0	0	-182,051.21	.00	182,051.21	100.0%
	TOTAL REVENUES	0	0	0	-332,124.00	.00	332,124.00	
	TOTAL EXPENSES	0	0	0	150,072.79	.00	-150,072.79	
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267 CARL PERKINS								
	UNDEFINED CHAR	0	0	0	.00	11,441.00	-11,441.00	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-154,763.00	.00	154,763.00	100.0%
	TOTAL CARL PERKINS	0	0	0	-154,763.00	11,441.00	143,322.00	100.0%
	TOTAL REVENUES	0	0	0	-154,763.00	.00	154,763.00	
	TOTAL EXPENSES	0	0	0	.00	11,441.00	-11,441.00	
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268 ADULT ED (STATE)								
	UNDEFINED CHAR	0	0	0	222,313.26	.00	-222,313.26	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-222,808.00	.00	222,808.00	100.0%
	TOTAL ADULT ED (STATE)	0	0	0	-494.74	.00	494.74	100.0%
	TOTAL REVENUES	0	0	0	-222,808.00	.00	222,808.00	
	TOTAL EXPENSES	0	0	0	222,313.26	.00	-222,313.26	
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269 PIP GRANT - ADULT ED								
	UNDEFINED CHAR	0	0	0	14,011.86	.00	-14,011.86	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-30,000.00	.00	30,000.00	100.0%
	TOTAL PIP GRANT - ADULT ED	0	0	0	-15,988.14	.00	15,988.14	100.0%
	TOTAL REVENUES	0	0	0	-30,000.00	.00	30,000.00	
	TOTAL EXPENSES	0	0	0	14,011.86	.00	-14,011.86	

272 TITLE III-A ELL

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272	TITLE III-A ELL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	UNDEFINED CHAR	0	0	0	16,862.47	.00	-16,862.47	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-122,570.00	.00	122,570.00	100.0%
	TOTAL TITLE III-A ELL	0	0	0	-105,707.53	.00	105,707.53	100.0%
	TOTAL REVENUES	0	0	0	-122,570.00	.00	122,570.00	
	TOTAL EXPENSES	0	0	0	16,862.47	.00	-16,862.47	
<hr/>								
274	PRIORITY QUALITY ENHANCEMENT							
	UNDEFINED CHAR	0	0	0	4,423.92	.00	-4,423.92	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-24,973.00	.00	24,973.00	100.0%
	TOTAL PRIORITY QUALITY ENHANCEMENT	0	0	0	-20,549.08	.00	20,549.08	100.0%
	TOTAL REVENUES	0	0	0	-24,973.00	.00	24,973.00	
	TOTAL EXPENSES	0	0	0	4,423.92	.00	-4,423.92	
<hr/>								
275	STUDENT ACTIVITIES EXPENSE							
	UNDEFINED CHAR	0	0	0	8,185.55	.00	-8,185.55	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-20,750.00	.00	20,750.00	100.0%
	TOTAL STUDENT ACTIVITIES EXPENSE	0	0	0	-12,564.45	.00	12,564.45	100.0%
	TOTAL REVENUES	0	0	0	-20,750.00	.00	20,750.00	
	TOTAL EXPENSES	0	0	0	8,185.55	.00	-8,185.55	
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276	IMMIGRANT & YOUTH ED GRANT							
	UNDEFINED CHAR	0	0	0	5,618.90	.00	-5,618.90	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-10,000.00	.00	10,000.00	100.0%
	TOTAL IMMIGRANT & YOUTH ED GRANT	0	0	0	-4,381.10	.00	4,381.10	100.0%
	TOTAL REVENUES	0	0	0	-10,000.00	.00	10,000.00	
	TOTAL EXPENSES	0	0	0	5,618.90	.00	-5,618.90	
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277	BILINGUAL							

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277	BILINGUAL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
45	FED'L & STATE GRANTS	0	0	0	-36,758.00	.00	36,758.00	100.0%
	TOTAL BILINGUAL	0	0	0	-36,758.00	.00	36,758.00	100.0%
	TOTAL REVENUES	0	0	0	-36,758.00	.00	36,758.00	
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280	ARRA TITLE I IMPROV BASIC PROG							
	UNDEFINED CHAR	0	0	0	4,509,652.50	.00	-4,509,652.50	100.0%
45	FED'L & STATE GRANTS	0	0	0	-572,652.50	.00	572,652.50	100.0%
	TOTAL ARRA TITLE I IMPROV BASIC PROG	0	0	0	3,937,000.00	.00	-3,937,000.00	100.0%
	TOTAL REVENUES	0	0	0	-572,652.50	.00	572,652.50	
	TOTAL EXPENSES	0	0	0	4,509,652.50	.00	-4,509,652.50	
<hr/>								
281	TITLE I							
	UNDEFINED CHAR	0	0	0	660,216.73	.00	-660,216.73	100.0%
	TOTAL TITLE I	0	0	0	660,216.73	.00	-660,216.73	100.0%
	TOTAL EXPENSES	0	0	0	660,216.73	.00	-660,216.73	
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282	IDEA PART B 611							
	UNDEFINED CHAR	0	0	0	943,005.03	.00	-943,005.03	100.0%
	TOTAL IDEA PART B 611	0	0	0	943,005.03	.00	-943,005.03	100.0%
	TOTAL EXPENSES	0	0	0	943,005.03	.00	-943,005.03	
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286	TITLE IV							
	UNDEFINED CHAR	0	0	0	5,887.50	.00	-5,887.50	100.0%
	TOTAL TITLE IV	0	0	0	5,887.50	.00	-5,887.50	100.0%
	TOTAL EXPENSES	0	0	0	5,887.50	.00	-5,887.50	

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292	TITLE III-A	ELL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
292 TITLE III-A ELL									
	UNDEFINED CHAR		0	0	0	40,517.68	8,980.65	-49,498.33	100.0%
	TOTAL TITLE III-A	ELL	0	0	0	40,517.68	8,980.65	-49,498.33	100.0%
		TOTAL EXPENSES	0	0	0	40,517.68	8,980.65	-49,498.33	
295 SCHOOL READINESS									
	UNDEFINED CHAR		0	0	0	1,679,265.89	.00	-1,679,265.89	100.0%
	45 FED'L & STATE GRANTS		0	0	0	-1,985,243.00	.00	1,985,243.00	100.0%
	TOTAL SCHOOL READINESS		0	0	0	-305,977.11	.00	305,977.11	100.0%
		TOTAL REVENUES	0	0	0	-1,985,243.00	.00	1,985,243.00	
		TOTAL EXPENSES	0	0	0	1,679,265.89	.00	-1,679,265.89	
300 CAPITAL IMPROVEMENT PROGRAM									
	UNDEFINED CHAR		0	0	0	-7,500.00	.00	7,500.00	100.0%
	44 REV FROM USE OF MONY		94,570	0	94,570	.00	.00	94,569.77	.0%
	45 FED'L & STATE GRANTS		18,731,725	0	18,731,725	.00	.00	18,731,724.69	.0%
	47 OTHER REVENUES		375,542	0	375,542	-19,245.00	.00	394,786.51	-5.1%
	48 OTHER FIN SOURCES		23,394,703	0	23,394,703	.00	.00	23,394,702.52	.0%
	52 CONTRACTUAL SERVICES		-1,983,595	0	-1,983,595	.00	.00	-1,983,594.56	.0%
	54 FIXED CHARGES		-7,297,429	0	-7,297,429	.00	.00	-7,297,429.30	.0%
	55 CAPITAL OUTLAY		-22,384,770	0	-22,384,770	.00	.00	-22,384,769.93	.0%
	56 OTHER/CONTINGENCY		816,605	0	816,605	.00	.00	816,605.41	.0%
	TOTAL CAPITAL IMPROVEMENT PROGRAM		11,747,350	0	11,747,350	-26,745.00	.00	11,774,095.11	-.2%
		TOTAL REVENUES	42,596,538	0	42,596,538	-26,745.00	.00	42,623,283.49	
		TOTAL EXPENSES	-30,849,188	0	-30,849,188	.00	.00	-30,849,188.38	
301 CAPITAL									
	UNDEFINED CHAR		-10,549,988	0	-10,549,988	-20,545,000.00	.00	9,995,012.00	194.7%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
42 LICENSES, PERMITS	0	0	0	-194,678.00	.00	194,678.00	100.0%
45 FED'L & STATE GRANTS	-3,320,998	0	-3,320,998	-7,336,629.77	.00	4,015,631.46	220.9%
48 OTHER FIN SOURCES	-77,925	0	-77,925	-3,017,885.25	.00	2,939,960.25	3872.8%
52 CONTRACTUAL SERVICES	-109,547,685	150,000	-109,397,685	10,599,353.35	44,158.40	-120,041,196.37	-9.7%
54 FIXED CHARGES	0	0	0	387,833.33	.00	-387,833.33	100.0%
55 CAPITAL OUTLAY	7,723,994	150,000	7,873,994	6,684,456.47	596,212.76	593,324.78	92.5%
56 OTHER/CONTINGENCY	117,449	0	117,449	239,063.68	.00	-121,615.18	203.5%
TOTAL CAPITAL	-115,655,153	300,000	-115,355,153	-13,183,486.19	640,371.16	-102,812,038.39	10.9%
TOTAL REVENUES	-13,948,911	0	-13,948,911	-31,094,193.02	.00	17,145,281.71	
TOTAL EXPENSES	-101,706,242	300,000	-101,406,242	17,910,706.83	640,371.16	-119,957,320.10	
305 REBUILD AMERICA PARTNERSHIP							
45 FED'L & STATE GRANTS	9,995	0	9,995	.00	.00	9,995.00	.0%
48 OTHER FIN SOURCES	150,005	0	150,005	.00	.00	150,005.29	.0%
52 CONTRACTUAL SERVICES	-264,306	0	-264,306	.00	.00	-264,306.12	.0%
TOTAL REBUILD AMERICA PARTNERSHIP	-104,306	0	-104,306	.00	.00	-104,305.83	.0%
TOTAL REVENUES	160,000	0	160,000	.00	.00	160,000.29	
TOTAL EXPENSES	-264,306	0	-264,306	.00	.00	-264,306.12	
307 CODE COMPLIANCE							
48 OTHER FIN SOURCES	335,806	0	335,806	.00	.00	335,806.40	.0%
54 FIXED CHARGES	-504,633	0	-504,633	.00	.00	-504,632.96	.0%
55 CAPITAL OUTLAY	423,292	0	423,292	.00	.00	423,292.07	.0%
56 OTHER/CONTINGENCY	-1,669	0	-1,669	.00	.00	-1,669.27	.0%
TOTAL CODE COMPLIANCE	252,796	0	252,796	.00	.00	252,796.24	.0%
TOTAL REVENUES	335,806	0	335,806	.00	.00	335,806.40	
TOTAL EXPENSES	-83,010	0	-83,010	.00	.00	-83,010.16	
331 LOCIP FUND							
45 FED'L & STATE GRANTS	-168,236	0	-168,236	.00	.00	-168,235.52	.0%
52 CONTRACTUAL SERVICES	166,920	0	166,920	.00	.00	166,920.22	.0%
54 FIXED CHARGES	-690	0	-690	.00	.00	-690.20	.0%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
55 CAPITAL OUTLAY	-75,000	0	-75,000	.00	.00	-75,000.00	.0%
TOTAL LOCIP FUND	-77,006	0	-77,006	.00	.00	-77,005.50	.0%
TOTAL REVENUES	-168,236	0	-168,236	.00	.00	-168,235.52	
TOTAL EXPENSES	91,230	0	91,230	.00	.00	91,230.02	
<hr/> 340 CLEAN WATER FUND							
44 REV FROM USE OF MONY	0	0	0	-30.76	.00	30.76	100.0%
45 FED'L & STATE GRANTS	0	0	0	-586,544.75	.00	586,544.75	100.0%
52 CONTRACTUAL SERVICES	-4,687,677	0	-4,687,677	410,977.65	.00	-5,098,654.54	-8.8%
54 FIXED CHARGES	-1,056,026	0	-1,056,026	.00	.00	-1,056,025.97	.0%
55 CAPITAL OUTLAY	18,828,895	0	18,828,895	400,808.55	.00	18,428,086.15	2.1%
56 OTHER/CONTINGENCY	-208,992	0	-208,992	.00	.00	-208,991.82	.0%
TOTAL CLEAN WATER FUND	12,876,200	0	12,876,200	225,210.69	.00	12,650,989.33	1.7%
TOTAL REVENUES	0	0	0	-586,575.51	.00	586,575.51	
TOTAL EXPENSES	12,876,200	0	12,876,200	811,786.20	.00	12,064,413.82	
<hr/> 350 CAPITAL/NON-RECURRING PROGRAM							
41 PROPERTY TAXES	2,368,396	0	2,368,396	.00	.00	2,368,395.78	.0%
47 OTHER REVENUES	10,110	0	10,110	.00	.00	10,110.00	.0%
48 OTHER FIN SOURCES	297,100	0	297,100	.00	.00	297,100.00	.0%
55 CAPITAL OUTLAY	-620,312	0	-620,312	.00	.00	-620,311.89	.0%
TOTAL CAPITAL/NON-RECURRING PROGRAM	2,055,294	0	2,055,294	.00	.00	2,055,293.89	.0%
TOTAL REVENUES	2,675,606	0	2,675,606	.00	.00	2,675,605.78	
TOTAL EXPENSES	-620,312	0	-620,312	.00	.00	-620,311.89	
<hr/> 355 CAPITAL & NON RECURRING							
UNDEFINED CHAR	19,343	0	19,343	34,205.00	.00	-14,862.20	176.8%
41 PROPERTY TAXES	-2,987,553	0	-2,987,553	.00	.00	-2,987,553.16	.0%
48 OTHER FIN SOURCES	2,743,509	-388,450	2,355,059	-388,450.00	.00	2,743,509.00	-16.5%
55 CAPITAL OUTLAY	759,139	245,200	1,004,339	198,616.16	.00	805,723.13	19.8%
69 SERIES	30,000	0	30,000	.00	.00	30,000.00	.0%
TOTAL CAPITAL & NON RECURRING	564,438	-143,250	421,188	-155,628.84	.00	576,816.77	-36.9%
TOTAL REVENUES	-244,044	-388,450	-632,494	-388,450.00	.00	-244,044.16	
TOTAL EXPENSES	808,482	245,200	1,053,682	232,821.16	.00	820,860.93	

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360	Savin Rock Museum	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
360 Savin Rock Museum								
52	CONTRACTUAL SERVICES	-23,674	0	-23,674	.00	.00	-23,674.00	.0%
55	CAPITAL OUTLAY	-176,326	0	-176,326	.00	.00	-176,326.00	.0%
	TOTAL Savin Rock Museum	-200,000	0	-200,000	.00	.00	-200,000.00	.0%
	TOTAL EXPENSES	-200,000	0	-200,000	.00	.00	-200,000.00	
401 POLICE PENSION FUND								
54	FIXED CHARGES	-132,874,779	0	-132,874,779	.00	.00	-132,874,779.37	.0%
56	OTHER/CONTINGENCY	-30,241,686	0	-30,241,686	.00	.00	-30,241,685.71	.0%
	TOTAL POLICE PENSION FUND	-163,116,465	0	-163,116,465	.00	.00	-163,116,465.08	.0%
	TOTAL EXPENSES	-163,116,465	0	-163,116,465	.00	.00	-163,116,465.08	
451 FAMILY RESOURCE CTR								
	UNDEFINED CHAR	0	0	0	119,172.91	.00	-119,172.91	100.0%
45	FED'L & STATE GRANTS	0	0	0	-101,650.00	.00	101,650.00	100.0%
	TOTAL FAMILY RESOURCE CTR	0	0	0	17,522.91	.00	-17,522.91	100.0%
	TOTAL REVENUES	0	0	0	-101,650.00	.00	101,650.00	
	TOTAL EXPENSES	0	0	0	119,172.91	.00	-119,172.91	
455 MEDICARE								
45	FED'L & STATE GRANTS	0	0	0	-126,490.59	.00	126,490.59	100.0%
	TOTAL MEDICARE	0	0	0	-126,490.59	.00	126,490.59	100.0%
	TOTAL REVENUES	0	0	0	-126,490.59	.00	126,490.59	
459 TEACHERS REFORM ALLIANCE(ECS)								

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459	TEACHERS REFORM ALLIANCE(ECS)	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	UNDEFINED CHAR	0	0	0	2,995,290.40	.00	-2,995,290.40	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-5,225,747.00	.00	5,225,747.00	100.0%
	TOTAL TEACHERS REFORM ALLIANCE(ECS)	0	0	0	-2,230,456.60	.00	2,230,456.60	100.0%
	TOTAL REVENUES	0	0	0	-5,225,747.00	.00	5,225,747.00	
	TOTAL EXPENSES	0	0	0	2,995,290.40	.00	-2,995,290.40	
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461	ESSER II							
	45 FED'L & STATE GRANTS	0	0	0	-3,975,000.00	.00	3,975,000.00	100.0%
	TOTAL ESSER II	0	0	0	-3,975,000.00	.00	3,975,000.00	100.0%
	TOTAL REVENUES	0	0	0	-3,975,000.00	.00	3,975,000.00	
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462	ARP/ESSER III							
	UNDEFINED CHAR	0	0	0	3,926,836.78	.00	-3,926,836.78	100.0%
	45 FED'L & STATE GRANTS	0	0	0	-4,000,000.00	.00	4,000,000.00	100.0%
	TOTAL ARP/ESSER III	0	0	0	-73,163.22	.00	73,163.22	100.0%
	TOTAL REVENUES	0	0	0	-4,000,000.00	.00	4,000,000.00	
	TOTAL EXPENSES	0	0	0	3,926,836.78	.00	-3,926,836.78	
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500	SPECIAL OLYMPICS							
	54 FIXED CHARGES	-1,425	0	-1,425	.00	.00	-1,424.86	.0%
	56 OTHER/CONTINGENCY	-3,276	0	-3,276	.00	.00	-3,276.43	.0%
	TOTAL SPECIAL OLYMPICS	-4,701	0	-4,701	.00	.00	-4,701.29	.0%
	TOTAL EXPENSES	-4,701	0	-4,701	.00	.00	-4,701.29	
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503	SAVIN ROCK FIREWORKS							
	54 FIXED CHARGES	-7,645	0	-7,645	.00	.00	-7,644.65	.0%
	56 OTHER/CONTINGENCY	-198,753	0	-198,753	.00	.00	-198,753.14	.0%
	TOTAL SAVIN ROCK FIREWORKS	-206,398	0	-206,398	.00	.00	-206,397.79	.0%
	TOTAL EXPENSES	-206,398	0	-206,398	.00	.00	-206,397.79	

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504	CITY EVENTS/VENUES	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
504 CITY EVENTS/VENUES								
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47	OTHER REVENUES	0	0	0	-2,170.00	.00	2,170.00	100.0%
52	CONTRACTUAL SERVICES	0	0	0	78.54	.00	-78.54	100.0%
56	OTHER/CONTINGENCY	-2,061	0	-2,061	2,111.18	.00	-4,172.49	-102.4%
	TOTAL CITY EVENTS/VENUES	-2,061	0	-2,061	19.72	.00	-2,081.03	-1.0%
	TOTAL REVENUES	0	0	0	-2,170.00	.00	2,170.00	
	TOTAL EXPENSES	-2,061	0	-2,061	2,189.72	.00	-4,251.03	
<hr/>								
601 SELF INSURANCE FUND								
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46	CHARGES FOR SERVICES	0	0	0	-2,611,395.43	.00	2,611,395.43	100.0%
54	FIXED CHARGES	0	0	0	2,617,810.41	.00	-2,617,810.41	100.0%
	TOTAL SELF INSURANCE FUND	0	0	0	6,414.98	.00	-6,414.98	100.0%
	TOTAL REVENUES	0	0	0	-2,611,395.43	.00	2,611,395.43	
	TOTAL EXPENSES	0	0	0	2,617,810.41	.00	-2,617,810.41	
<hr/>								
602 WORKERS COMPENSATION								
<hr/>								
46	CHARGES FOR SERVICES	0	0	0	-2,984,214.72	.00	2,984,214.72	100.0%
54	FIXED CHARGES	-59,538,528	0	-59,538,528	2,989,539.42	.00	-62,528,066.98	-5.0%
	TOTAL WORKERS COMPENSATION	-59,538,528	0	-59,538,528	5,324.70	.00	-59,543,852.26	.0%
	TOTAL REVENUES	0	0	0	-2,984,214.72	.00	2,984,214.72	
	TOTAL EXPENSES	-59,538,528	0	-59,538,528	2,989,539.42	.00	-62,528,066.98	
<hr/>								
603 MEDICAL INSURANCE FUND								
<hr/>								
46	CHARGES FOR SERVICES	0	0	0	-28,520,384.63	.00	28,520,384.63	100.0%
54	FIXED CHARGES	-450,005,006	0	-450,005,006	29,063,875.83	.00	-479,068,881.40	-6.5%
	TOTAL MEDICAL INSURANCE FUND	-450,005,006	0	-450,005,006	543,491.20	.00	-450,548,496.77	-.1%
	TOTAL REVENUES	0	0	0	-28,520,384.63	.00	28,520,384.63	
	TOTAL EXPENSES	-450,005,006	0	-450,005,006	29,063,875.83	.00	-479,068,881.40	
<hr/>								
801 FOOD SERVICE								
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801	FOOD SERVICE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
45	FED'L & STATE GRANTS	0	0	0	-5,083,692.72	.00	5,083,692.72	100.0%
46	CHARGES FOR SERVICES	0	0	0	-9,146.02	.00	9,146.02	100.0%
51	PERSONNEL SERVICES	0	0	0	876,790.90	.00	-876,790.90	100.0%
52	CONTRACTUAL SERVICES	0	0	0	1,708,992.72	.00	-1,708,992.72	100.0%
53	SUPPLIES & MATERIALS	0	0	0	10,066.50	.00	-10,066.50	100.0%
55	CAPITAL OUTLAY	0	0	0	6,400.00	.00	-6,400.00	100.0%
	TOTAL FOOD SERVICE	0	0	0	-2,490,588.62	.00	2,490,588.62	100.0%
	TOTAL REVENUES	0	0	0	-5,092,838.74	.00	5,092,838.74	
	TOTAL EXPENSES	0	0	0	2,602,250.12	.00	-2,602,250.12	
	GRAND TOTAL	-783,071,659	77,695-782,993,964	-17,890,575.89		1,597,451.14-766,700,838.94		2.1%

** END OF REPORT - Generated by Daniel Taylor **



May 18, 2022

City Council
City of West Haven, CT
355 Main Street
West Haven, CT 06516

Thank you for choosing PKF O'Connor Davies to provide professional services to the City of West Haven, CT. This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to City of West Haven, CT ("the Entity").

Audit objectives

We will audit the Entity's governmental activities, business-type activities, each major fund and the aggregate remaining fund information and the disclosures, which collectively comprise the basic financial statements of the Entity as of and for the year ended **June 30, 2021** and issue our report thereon as soon as reasonably possible after completion of our work.

Accounting principles generally accepted in the United States of America ("US GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis to supplement the Entity's financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Entity's RSI in accordance with auditing standards generally accepted in the United States of America ("US GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by US GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budget and Actual Schedules
- Required Schedules and Notes for Pension Plans
- Required Schedules and Notes for Other Post-Employment Plans
- Schedules of Contributions and Proportionate Share of the Net Pension and OPEB Liability

PKF O'CONNOR DAVIES, LLP
100 Great Meadow Road, Wethersfield, CT 06109 | Tel: 860.257.1870 | Fax: 860.257.1875 | www.pkfod.com

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

We have also been engaged to report on supplementary information other than the RSI that accompanies the Entity's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS, *Government Auditing Standards* issued by the Comptroller General of the United States ("GAGAS"), and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") (if applicable), and we will provide an opinion on it in relation to the financial statements as a whole and our auditors' report will provide an opinion on such information in relation to the financial statements as a whole in a separate report accompanying our auditors report on the financial statements:

- Combining Fund Financial Statements and Schedules
- Schedule of Expenditures of Federal Awards
- Schedule of Expenditures of State Financial Assistance

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- Introductory Section
- Trend Information Section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct the audit in accordance with US GAAS, GAGAS, and Uniform Guidance (if applicable), and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with US GAAS, GAGAS, and Uniform Guidance, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements and on those programs we have determined to be major programs (if applicable). However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets and any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit (if applicable). We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

The objective for our audit also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with GAGAS.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS.

Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the Entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "Uniform Guidance Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance. As required by Uniform Guidance, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the **City of West Haven, CT's** ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts. We will also request written representations from your attorneys as part of the engagement, as considered necessary pursuant to US GAAS.

After our planning is complete, we will communicate to management and those charged with governance, the significant risk(s) of material misstatement identified in our audit planning.

Audit Procedures – Internal Control

We will obtain an understanding of the Entity and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements and the supplementary information, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to prevent and detect misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS. An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report.

Reporting

We will issue a written report upon completion of our audit of the City of West Haven, CT's financial statements. Our report will be addressed to the City Council. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by GAGAS.

The reports on internal control and compliance (if applicable) will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with GAGAS in considering internal control over financial reporting and compliance and Uniform Guidance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarize our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

We will also communicate with those charged with governance any: (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Entity's accounting policies and financial statements.

Other Services

We will perform the following services for you as necessary:

- Prepare the financial statements of the Entity in conformity with accounting principles generally accepted in the United States of America based on information provided by you.
- Preparation of the Schedule of Expenditures of State Financial Assistance
- Preparation of the Schedule of Expenditures of Federal Awards
- Preparation of the MD&A based upon the data provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the *financial statement services previously defined*. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements, including all disclosures, RSI and supplementary information, in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements and supplementary information to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information.

Management's responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the RSI and supplementary information in accordance with US GAAP; (2) you believe the RSI and supplementary information, including its form and content, is fairly presented in accordance with US GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the RSI and supplementary information.

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee the preparation of the financial statements or other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the following schedules as applicable:

- Schedule of expenditures of federal awards in accordance with the requirements of Uniform Guidance.
- Schedule of expenditures of state financial assistance in accordance with the requirements of State Single Audit Act.

As part of the audit, we will assist with preparation of your financial statements, schedules noted above and related notes. You agree to include our report on the schedules noted above in any document that contains, and indicates that we have reported on, the schedules. You also agree to include the audited financial statements with any presentation of the schedules noted above that includes our report thereon. You are responsible for making all management decisions and assuming all management responsibilities relating to the financial statements, schedules noted above and related notes, and for accepting full responsibility for such decisions.

Management is also responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the Entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Entity received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Entity complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. Additionally, as required by Uniform Guidance (if applicable), it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the audit objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Entity is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the financial statements in conformity with US GAAP, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Entity's internal control. You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the financial statements and related schedules, RSI and the schedule of expenditures of federal awards (if applicable) and that you have reviewed and approved the financial statements, aforementioned schedules and RSI, and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

Exempt Offering Documents

The financial statements are the property of the Entity and can be reproduced and distributed as management desires.

The Entity may wish to include our report on these financial statements in an exempt offering document. There are audit rules that govern whether the auditor is involved (has a responsibility to perform additional procedures outside of this audit engagement) or not with respect to the exempt offering document. For that reason, when our report is included in an exempt offering document, one of the following two options must be followed:

1. Any exempt offering document issued by the Entity with which we are not involved (as defined by AU-C Section 945) will clearly indicate in the exempt offering document we are not involved with the contents of such offering document using the following language:

PKF O'Connor Davies, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. PKF O'Connor Davies, LLP also has not performed any procedures relating to this offering document.

2. Otherwise, any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent to use our report, will be a separate engagement and fee.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report. We understand that your employees will locate any documents selected by us for testing.

It is expected that a portion of the audit will be conducted remotely. Management is responsible for ensuring that all electronically provided documents and records are complete and accurate reproductions of the original documents and records. For any part of the engagement performed on premises, management is responsible for ensuring that all applicable safeguards are in place in accordance with Centers for Disease Control guidance and any state and local regulations and guidelines. PKF O'Connor Davies holds the right to not perform work onsite if we consider the onsite conditions unsafe for any reason. Management, in coordination with PKF O'Connor Davies, is responsible to arrange for alternative methods for audit procedures that must be performed on the Company's or a third-party's premises.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the applicable cognizant agency. If we are aware that a federal (and/or state) awarding agency or the Entity is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Hosting Services

In order to maintain our independence in accordance with the AICPA's Code of Professional Conduct, we cannot host or maintain any client information. You are expected to retain all financial and non-financial information including anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

Electronic and other communication

During the course of the engagement, we may communicate with you or with Entity personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

Access to working papers

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.
- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) a federal agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

Liability

Any and all claims by the Entity arising under this engagement must be commenced by the Entity within one year following the date on which our firm delivered our report on the financial statements associated with this engagement, or the date the Entity is informed of the engagement's termination in the event our report is not delivered, for any reason.

You agree to indemnify our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Entity by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Entity against the firm. This indemnification will survive termination of this engagement.

Dispute resolution

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Entity or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in Hartford, CT.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator upon a showing of substantial need by the party seeking discovery. All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Third-party service providers and subcontractors

From time to time and depending upon the circumstances, we may use third-party service providers or subcontractors to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with third-party service providers and subcontractors, and we remain committed to maintaining the confidentiality and security of your information.

Employment of firm partner or professional employee

The Entity acknowledges that hiring current or former PKF O'Connor Davies personnel participating in the engagement may be perceived as compromising our objectivity, and depending on the applicable professional standards, impairing our independence in certain circumstances. Accordingly, prior to entering into any employment discussions, with such known individuals, you agree to discuss the potential employment, including any applicable independence ramifications, with the engagement partner responsible for the services.

In addition, during the term of this Engagement Letter and for a period of one (1) year after the services are completed, we both agree not to solicit, directly or indirectly, or hire the other's personnel participating in the engagement without express written consent. If this provision is violated, the violating party will pay the other party a fee equal to the hired person's annual salary in effect at the time of the violation to reimburse the estimated costs of hiring and training replacement personnel.

Fees and billing

Our fee for the financial statement audit services will be **\$163,400** (the "Fee").

The Fee shall be payable to us in monthly installments as the work is performed, within 30 days of the invoice date.

The above estimated fee is quoted based upon the same scope and audit requirements as the prior year. Should any professional pronouncements issued by the GASB, the AICPA, the Federal or State governments, or should the number of major funds increase or should the number of Federal or State programs that are required to be tested increase significantly affect the audit hours, we would discuss possible fee changes with you prior to commencing the work.

Our fee is quoted with the understanding that the accounts and records will be properly and currently maintained and in balance prior to commencement of our year-end audit. This includes trial balances of all individual funds, bank reconciliations, balancing of subsidiary records with general ledger control accounts, adequate detail of receivables, payables, etc. and other account analysis. Should any unusual circumstances, originating from the City or its personnel require an excessive amount of time on our part, we would consult with you regarding any possible additional charge for the time involved prior to commencing the work.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our audit engagement for each year ends on delivery of our audit report covering that year. Requests for services other than those included in this engagement letter will be agreed upon separately.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

Joseph Centofanti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

The terms of this letter are subject to the completion of client acceptance in compliance with professional standards.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us.

By your execution of this Agreement, the undersigned represent and warrant that he or she is authorized on behalf of the entity or entities listed to bind and are in fact binding each such entity to the terms and conditions of this Agreement.

We are pleased to have this opportunity to serve you.

PKF O'Connor Davies, LLP

Attachment: Peer Review Report

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

City of West Haven, CT

BY: *Nancy R Rossi*
TITLE: *Mayor*
DATE: *5/20/2022*

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

June 16, 2020

To the Partners of PKF O'Connor Davies, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of PKF O'Connor Davies, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits of broker-dealers, and examinations of service organizations SOC 1 and SOC 2 engagements.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of PKF O'Connor Davies, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. PKF O'Connor Davies, LLP has received a peer review rating of *pass*.

Davie Kaplan, CPA, P.C.

DAVIE KAPLAN, CPA, P.C.



May 18, 2022

City Council
City of West Haven, CT
355 Main Street
West Haven, CT 06516

Thank you for choosing PKF O'Connor Davies to provide professional services to the City of West Haven, CT. This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to City of West Haven, CT ("the Entity").

Audit objectives

We will audit the Entity's governmental activities, business-type activities, each major fund and the aggregate remaining fund information and the disclosures, which collectively comprise the basic financial statements of the Entity as of and for the year ended June 30, 2022 and issue our report thereon as soon as reasonably possible after completion of our work.

Accounting principles generally accepted in the United States of America ("US GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis to supplement the Entity's financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Entity's RSI in accordance with auditing standards generally accepted in the United States of America ("US GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by US GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budget and Actual Schedules
- Required Schedules and Notes for Pension Plans
- Required Schedules and Notes for Other Post-Employment Plans
- Schedules of Contributions and Proportionate Share of the Net Pension and OPEB Liability

PKF O'CONNOR DAVIES, LLP
100 Great Meadow Road, Wethersfield, CT 06109 | Tel: 860.257.1870 | Fax: 860.257.1875 | www.pkfod.com

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

We have also been engaged to report on supplementary information other than the RSI that accompanies the Entity's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS, *Government Auditing Standards* issued by the Comptroller General of the United States ("GAGAS"), and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") (if applicable), and we will provide an opinion on it in relation to the financial statements as a whole and our auditors' report will provide an opinion on such information in relation to the financial statements as a whole in a separate report accompanying our auditors report on the financial statements:

- Combining Fund Financial Statements and Schedules
- Schedule of Expenditures of Federal Awards
- Schedule of Expenditures of State Financial Assistance

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- Introductory Section
- Trend Information Section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct the audit in accordance with US GAAS, GAGAS, and Uniform Guidance (if applicable), and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with US GAAS, GAGAS, and Uniform Guidance, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements and on those programs we have determined to be major programs (if applicable). However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets and any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit (if applicable). We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

The objective for our audit also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with GAGAS.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS.

Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the Entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "Uniform Guidance Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance. As required by Uniform Guidance, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the **City of West Haven, CT's** ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts. We will also request written representations from your attorneys as part of the engagement, as considered necessary pursuant to US GAAS.

After our planning is complete, we will communicate to management and those charged with governance, the significant risk(s) of material misstatement identified in our audit planning.

Audit Procedures – Internal Control

We will obtain an understanding of the Entity and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements and the supplementary information, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to prevent and detect misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS. An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report.

Reporting

We will issue a written report upon completion of our audit of the City of West Haven, CT's financial statements. Our report will be addressed to the City Council. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by GAGAS.

The reports on internal control and compliance (if applicable) will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with GAGAS in considering internal control over financial reporting and compliance and Uniform Guidance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarize our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Entity's accounting policies and financial statements.

Other Services

We will perform the following services for you as necessary:

- Prepare the financial statements of the Entity in conformity with accounting principles generally accepted in the United States of America based on information provided by you.
- Preparation of the Schedule of Expenditures of State Financial Assistance
- Preparation of the Schedule of Expenditures of Federal Awards
- Preparation of the MD&A based upon the data provided by you

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements, including all disclosures, RSI and supplementary information, in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements and supplementary information to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information.

Management's responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the RSI and supplementary information in accordance with US GAAP; (2) you believe the RSI and supplementary information, including its form and content, is fairly presented in accordance with US GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the RSI and supplementary information.

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee the preparation of the financial statements or other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the following schedules as applicable:

- Schedule of expenditures of federal awards in accordance with the requirements of Uniform Guidance.
- Schedule of expenditures of state financial assistance in accordance with the requirements of State Single Audit Act.

As part of the audit, we will assist with preparation of your financial statements, schedules noted above and related notes. You agree to include our report on the schedules noted above in any document that contains, and indicates that we have reported on, the schedules. You also agree to include the audited financial statements with any presentation of the schedules noted above that includes our report thereon. You are responsible for making all management decisions and assuming all management responsibilities relating to the financial statements, schedules noted above and related notes, and for accepting full responsibility for such decisions.

Management is also responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the Entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Entity received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Entity complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. Additionally, as required by Uniform Guidance (if applicable), it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the audit objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Entity is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the financial statements in conformity with US GAAP, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Entity's internal control. You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the financial statements and related schedules, RSI and the schedule of expenditures of federal awards (if applicable) and that you have reviewed and approved the financial statements, aforementioned schedules and RSI, and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

Exempt Offering Documents

The financial statements are the property of the Entity and can be reproduced and distributed as management desires.

The Entity may wish to include our report on these financial statements in an exempt offering document. There are audit rules that govern whether the auditor is involved (has a responsibility to perform additional procedures outside of this audit engagement) or not with respect to the exempt offering document. For that reason, when our report is included in an exempt offering document, one of the following two options must be followed:

1. Any exempt offering document issued by the Entity with which we are not involved (as defined by AU-C Section 945) will clearly indicate in the exempt offering document we are not involved with the contents of such offering document using the following language:

PKF O'Connor Davies, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. PKF O'Connor Davies, LLP also has not performed any procedures relating to this offering document.

2. Otherwise, any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent to use our report, will be a separate engagement and fee.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report. We understand that your employees will locate any documents selected by us for testing.

It is expected that a portion of the audit will be conducted remotely. Management is responsible for ensuring that all electronically provided documents and records are complete and accurate reproductions of the original documents and records. For any part of the engagement performed on premises, management is responsible for ensuring that all applicable safeguards are in place in accordance with Centers for Disease Control guidance and any state and local regulations and guidelines. PKF O'Connor Davies holds the right to not perform work onsite if we consider the onsite conditions unsafe for any reason. Management, in coordination with PKF O'Connor Davies, is responsible to arrange for alternative methods for audit procedures that must be performed on the Company's or a third-party's premises.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the applicable cognizant agency. If we are aware that a federal (and/or state) awarding agency or the Entity is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Hosting Services

In order to maintain our independence in accordance with the AICPA's Code of Professional Conduct, we cannot host or maintain any client information. You are expected to retain all financial and non-financial information including anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

Electronic and other communication

During the course of the engagement, we may communicate with you or with Entity personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

Access to working papers

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.
- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) a federal agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

Liability

Any and all claims by the Entity arising under this engagement must be commenced by the Entity within one year following the date on which our firm delivered our report on the financial statements associated with this engagement, or the date the Entity is informed of the engagement's termination in the event our report is not delivered, for any reason.

You agree to indemnify our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Entity by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Entity against the firm. This indemnification will survive termination of this engagement.

Dispute resolution

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Entity or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in Hartford, CT.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator upon a showing of substantial need by the party seeking discovery. All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Third-party service providers and subcontractors

From time to time and depending upon the circumstances, we may use third-party service providers or subcontractors to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with third-party service providers and subcontractors, and we remain committed to maintaining the confidentiality and security of your information.

Employment of firm partner or professional employee

The Entity acknowledges that hiring current or former PKF O'Connor Davies personnel participating in the engagement may be perceived as compromising our objectivity, and depending on the applicable professional standards, impairing our independence in certain circumstances. Accordingly, prior to entering into any employment discussions, with such known individuals, you agree to discuss the potential employment, including any applicable independence ramifications, with the engagement partner responsible for the services.

In addition, during the term of this Engagement Letter and for a period of one (1) year after the services are completed, we both agree not to solicit, directly or indirectly, or hire the other's personnel participating in the engagement without express written consent. If this provision is violated, the violating party will pay the other party a fee equal to the hired person's annual salary in effect at the time of the violation to reimburse the estimated costs of hiring and training replacement personnel.

Fees and billing

Our fee for the financial statement audit services will be **\$168,300** (the "Fee").

The Fee shall be payable to us in monthly installments as the work is performed, within 30 days of the invoice date.

The above estimated fee is quoted based upon the same scope and audit requirements as the prior year. Should any professional pronouncements issued by the GASB, the AICPA, the Federal or State governments, or should the number of major funds increase or should the number of Federal or State programs that are required to be tested increase significantly affect the audit hours, we would discuss possible fee changes with you prior to commencing the work.

Our fee is quoted with the understanding that the accounts and records will be properly and currently maintained and in balance prior to commencement of our year-end audit. This includes trial balances of all individual funds, bank reconciliations, balancing of subsidiary records with general ledger control accounts, adequate detail of receivables, payables, etc. and other account analysis. Should any unusual circumstances, originating from the City or its personnel require an excessive amount of time on our part, we would consult with you regarding any possible additional charge for the time involved prior to commencing the work.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our audit engagement for each year ends on delivery of our audit report covering that year. Requests for services other than those included in this engagement letter will be agreed upon separately.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

Joseph Centofanti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

The terms of this letter are subject to the completion of client acceptance in compliance with professional standards.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us.

By your execution of this Agreement, the undersigned represent and warrant that he or she is authorized on behalf of the entity or entities listed to bind and are in fact binding each such entity to the terms and conditions of this Agreement.

We are pleased to have this opportunity to serve you.

PKF O'Connor Davies, LLP

Attachment: Peer Review Report

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

City of West Haven, CT

BY:

Nancy R Rossi

TITLE:

Mayor

DATE:

5-20-2022

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

June 16, 2020

To the Partners of PKF O'Connor Davies, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of PKF O'Connor Davies, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits of broker-dealers, and examinations of service organizations SOC 1 and SOC 2 engagements.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of PKF O'Connor Davies, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. PKF O'Connor Davies, LLP has received a peer review rating of *pass*.

Davie Kaplan, CPA, P.C.

DAVIE KAPLAN, CPA, P.C.